

# **1999 Tax Rates**

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## **Virginia's Cities, Counties, and Selected Towns**

**18<sup>th</sup> Annual Edition**

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**John L. Knapp  
Project Director**

**In Cooperation with  
Virginia Association of Counties  
Virginia Municipal League**



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## Introduction

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This is the eighteenth edition of *Tax Rates in Virginia's Cities, Counties, and Selected Towns*—a comprehensive guide to local taxes in Virginia prepared by the University of Virginia's Weldon Cooper Center for Public Service. This study, which is based on information gathered in the summer of 1999, includes all of Virginia's 40 cities and 95 counties and 150 of the state's 191 incorporated towns. The study also provides information from the Virginia Department of Taxation's 1999 legislative summary and its assessment/sales ratio study for the real property tax in 1997. Although the current study is similar to the 1998 edition in appearance, it incorporates a number of refinements in layout and table content. Also, for the first time, the study shows detailed information on the personal applicable to property other than motor vehicles. In the past, we limited coverage to the personal property tax on motor vehicles.

The study is separated into twenty-three sections. The first section contains a summary of local tax changes enacted by the 1999 Session of the General Assembly. Sections 2 through 23 cover specific taxes and service charges. Most of the data came from a detailed questionnaire (see Appendix A for a facsimile of the document) sent to all cities, counties, and towns. Appendix B provides a listing of names and phone numbers of respondents and non-respondents to the questionnaire. Appendix C shows selected web references on state and local fiscal topics. Each year

there is an increase in the number of web sites and an improvement in the quality.

Although this report is comprehensive, a few taxes are not included. Alcohol taxes are too complex to report briefly. The bank franchise tax is not discussed within this study because the tax is uniform among all localities. All the localities that impose the bank franchise tax do so at the maximum rate allowed by statute—80 percent of the state rate of taxation (§§58.1-1208 through 58.1-1210 of the *Code*). The reason for this is §58.1-1213, entitling banks to a credit upon the state franchise tax equal to the total amount of local franchise tax paid. As a result, localities receive 80¢ of each \$1 of possible state bank franchise tax revenue. In addition, this study does not cover the local option sales tax (§§58.1-605, 58.1-606, and 58.1-608), because every city and county imposes it at 1 percent, nor does this study cover the various property taxes imposed on public service corporations. When a tax rate reported in this edition differs from what was reported in the previous edition, there was either a change in the local ordinance, a different response was provided, or an error has been corrected.

In the tables in this study three dots (...) are used to show there was no response and "N/A" is used to indicate "not applicable." The dots are also employed when a respondent left a blank

space. Readers are encouraged to use the phone list in Appendix B to obtain clarification and additional detail.

The following table provides perspective on the relative importance of

the various local tax sources. In FY 1998, the most recent available, the real property tax was the largest source. Also significant were personal property, sales and use, consumer utility, and business license taxes.

### Percentage Distribution of Tax Revenue, Fiscal Year 1998

	Percent of Total Tax Revenue			Grand Total
	Cities	Counties	Towns †	
Real property	44.1	52.1	25.3	48.8
Public service corporation property	2.5	3.3	1.3	3.0
Personal property, general	15.1	20.5	6.9	18.3
Personal property, mobile homes	0.1	0.1	0.1	0.1
Machinery and tools	2.8	2.0	3.9	2.3
Merchants' capital	0.0	0.2	0.0	0.1
Local sales and use	9.9	8.0	9.9	8.7
Consumer utility	7.4	3.9	9.2	5.3
Business license	6.3	4.0	13.3	5.0
Franchise license	0.8	0.4	2.2	0.6
Motor vehicle license	1.4	1.5	3.0	1.5
Bank stock	0.6	0.3	3.4	0.4
Recordation and wills	0.3	0.7	0.0	0.5
Tobacco	1.1	0.1	1.6	0.5
Admission	0.4	0.0	0.0	0.1
Hotel and motel	1.3	0.8	3.4	1.0
Restaurant food	4.9	0.8	15.6	2.5
Coal, oil, and gas	0.0	0.4	0.2	0.3
Emergency telephone service	0.9	0.8	0.6	0.9
Other local taxes	0.0	0.1	0.1	0.1
Total*	100.0	100.0	100.0	100.0

Source: Virginia Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 1998*, Tables B and B-2

\* Excludes penalties and interest on general property taxes that are included in total general property taxes by the Auditor of Public Accounts.

† Limited to the 33 largest towns.

John L. Knapp, Professor and Research Director of the Business and Economics Section, was the project director. The staff consisted of Stephen C. Kulp, Stephen A. Murray, Blue O'Connell, Erik A. Rhodes, and Katherine F.

Wagoner. Stephen Kulp and Blue O'Connell deserve special recognition for handling much of the day-to-day work. Susan E. Wormington of the Co-

per's Center Publications and Communications Division was responsible for the cover design. Albert W. Spengler, who authored this study for a number of years before I took over, did much of the groundwork on the study when it was his responsibility.

Three employees of the Virginia Department of Taxation provided special assistance. Janice Cole, Customer Services, provided information on local

cigarette taxes. Carol Donaldson, Office of Tax Policy, furnished an electronic version of *1999 Legislative Summary* that formed the basis for Section 1 in the study. Mark Vucci, Tax Policy Division reviewed the questionnaire and offered helpful suggestions.

The questionnaire was also reviewed by James Campbell, Director, Virginia Association of Counties, and by Betty Long, Director of Fiscal Policy, Virginia Municipal League. The strong support for this publication by the two local government associations adds to its acceptance as a basic reference on Virginia local taxes.

Thanks are expressed to the many local officials throughout the

Commonwealth who supplied the survey information presented in this study. I thank them for their willingness to provide information and their patience in answering follow-up questions. Response rates of 100 percent for the cities and counties and 79 percent for the towns are impressive.

Please let us hear from you if you have corrections or suggestions for possible changes or additions to future editions.

John L. Knapp  
Project Director

Charlottesville  
November 1999



## Section 1

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### 1999 Legislative Changes Affecting Local Taxation

This section summarizes the major changes in the *Code of Virginia* enacted by the 1999 session of the Virginia General Assembly for those taxes covered in this publication. The summary is taken verbatim from the Virginia Department of Taxation's 1999 *Legislative Summary*. The department's study also includes information on state taxes and new provisions governing tax collection and administration that are not reprinted in this publication. Additional information can be found in the Virginia Association of Counties' 1999 *State Legislation Affecting Counties* and the Virginia Municipal League's 1999 *Legislative Report*.

This section provides a synopsis of enacted legislation. It is for information purposes only. The listing is not a substitute for actual Department of Taxation regulations, state law, or local ordinances.

#### GENERAL PROVISIONS

##### Definition of Treasurer - Amended

Effective Date: March 15, 1999

Code Section Amended: § 58.1-3123

House Bill 1814 (Chapter 90) and House Bill 1841 (Chapter 777) expand the definition of a treasurer for local tax purposes to include town treasurers, town directors of finance, and any other town employee who performs any of the duties of a town treasurer or town director of finance. Many towns have officers or employees who perform very similar functions to city and county treasurers. These bills give the above persons the same powers as city and county treasurers for the purposes of collection of taxes and other charges.

## **Tax Increment Financing for Development - Expanded**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-3245.1

House Bill 1877 (Chapter 190) and Senate Bill 1221 (Chapter 162) expand the types of public facilities for which tax increment financing may be used to include real estate devoted to open-space use. Real estate devoted to open-space use is real estate preserved for park or recreational purposes, conservation of land and other natural resources, floodways, historic or scenic purposes or otherwise assisting in the shaping of community development. Tax increment financing allows localities to redevelop blighted areas. This is accomplished by localities issuing debt instruments and making commitments to redevelop specific blighted areas.

## **TANGIBLE PERSONAL PROPERTY TAX**

### **Rate Adjustment - New**

Effective Date: March 17, 1999

Code Section Amended: § 58.1-3523

House Bill 1851 (Chapter 189) changes the formula currently used in determining funding to localities, and tangible personal property tax relief to taxpayers, under the Personal Property Tax Relief Act of 1998. Under this bill, a locality is funded for any loss of local revenue attributable to tangible personal property tax relief, and taxpayers receive tangible personal property tax relief, in accordance with the tangible personal property tax rates in effect in the locality on July 1, 1997 or August 1, 1997, whichever is greater. The prior

formula for determining funding to localities and tangible personal property tax relief to taxpayers was based upon tangible personal property tax rates in effect in a Virginia locality on August 1, 1997.

### **Taxation on Aircraft of Public Service Corporations - Amended**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-2606

House Bill 2092 (Chapter 866) requires the aircraft of public service corporations to be taxed at the same rate as is applicable to other aircraft in the locality. Aircraft, like other tangible personal property owned by public service corporations, is currently taxed at the real estate rate applicable in the respective locality.

### **Production of the Personal Property Tax Book by Electronic Means - New**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-3118

House Bill 1944 (Chapter 52) allows commissioners of the revenue and other local assessing officers to produce the personal property tax book by electronic means in addition to the means currently authorized.

The personal property tax book is a record of all tangible personal property subject to tax in a locality and its corresponding value which is submitted to the treasurer of a locality for purposes of levying the local tangible personal property tax. Currently, commissioners of the revenue can use any microphotographic process for transmitting the personal property tax book to local treasurers.

### **Identifying Vehicles That Qualify for Personal Property Tax Relief - Amended**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-3526

House Bill 2312 (Chapter 99) allows commissioners of the revenue to identify vehicles qualifying for relief under the Personal Property Tax Relief Act of 1998 and their value by means other than the use of the certified personal property tax book. While this bill changes the means by which commissioners of the revenue can perform the identification process, the time frame in which this process must be completed by commissioners of the revenue is the same as required under current law.

Current law requires that the identity of qualifying vehicles and their value be reported to treasurers by September 1 or by such later date of extension as granted by the Tax Commissioner. This bill requires that commissioners of the revenue complete the identification process on or before September 1 or by a later date of extension as granted by the Tax Commissioner.

### **Property Classifications - Amended**

Effective Date: July 1, 1999

Code Section Amended § 58.1-3506

Senate Bill 995 (Chapter 289) establishes a separate class of tangible personal property for tax rate purposes consisting of business personal property used in manufacturing, testing, or operating satellites by a business located within a Multicounty Transportation Improvement District. The creation of this separate classification of tangible personal property allows a locality to tax the machinery and tools of satellite manufacturers at a tangible personal property tax rate lower than the rate applicable to its general class of tangible

personal property. This classification exists only until the earlier of June 30, 2009, or the date that a special improvements tax on real property in a Multicounty Transportation Improvement District is no longer levied. This bill also eliminates the separate classification of tangible personal property previously created for machines and tools owned by a commercial air carrier and used in a commercial airline maintenance, repair, and rebuilding facility, with an assessed value of at least \$100,000,000 and located on or contiguous to an airport.

### **Classifications for Boats and Watercraft - New**

Effective Date: July 1, 1999

Code Sections Amended: §§58.1-3506, 58.1-3902 and 58.1-3912

Senate Bill 1134 (Chapter 358) establishes three tangible personal property tax classifications for privately owned pleasure boats and watercraft used for recreational purposes: (1) boats 18 feet or more in length; (2) motorized boats less than eighteen feet; and (3) nonmotorized boats less than eighteen feet.

This bill also requires certain marina owners, who currently must report the boats stored at their marina to a Commissioner of the Revenue, to report such boats in a list divided into these new classifications. Finally, this bill allows treasurers not to send a tax bill if the amount of such bill is for twenty dollars or less.

Under current law, privately owned pleasure boats and watercraft used for recreational purposes only is a separate classification of tangible personal property. A locality may tax this property at a rate lower than the rate applicable to a locality's general class of tangible personal property.

### **Water Well Drilling Equipment - New**

Effective Date: July 1, 1999

Code Sections Amended: §§ 58.1-1101 and 58.1-3507

Senate Bill 1312 (Chapter 396) subjects machinery and tools used by a water well drilling business to the local machinery and tools tax. This reclassification allows localities to tax machinery and tools used in water well drilling businesses at a rate equal to or lower than the rate imposed upon the general class of tangible personal property. Currently, tangible personal property used by a water well drilling business is subject to a locality's tangible personal property tax.

Under this bill, the remaining personal property owned by a water well drilling business (including but not limited to furniture, fixtures, office equipment, and computer equipment) is classified as intangible personal property subject to taxation only by the Commonwealth under the state's intangible personal property tax. The state tax rate on intangible personal property is zero.

This bill equalizes the treatment of property used in water well drilling with that of property used in mining. In other words, the machinery and tools used in both businesses would be subject to the local machinery and tools tax, and other personal property owned by these businesses would be classified as intangible personal property segregated for state taxation only.

### **REAL ESTATE TAX**

#### **Exemptions for Elderly or Disabled Persons in the Town of Lovettsville - Amended**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-3211

House Bill 2136 (Chapter 205) permits the Town of Lovettsville to raise, by ordinance, the income and net worth

limitations for elderly and permanently and totally disabled persons to qualify for an exemption from or deferral of real property taxes. Several localities are currently permitted to use a different income and financial worth limitation other than what is generally authorized. The new limitations under this bill are: (1) the greater of \$52,000 or income limits based upon family size for the respective metropolitan statistical area for the total combined income amount; and (2) \$195,000 for the maximum net combined financial worth amount. This bill permits the Town of Lovettsville to use these specific income and net worth limitations as opposed to those generally authorized.

#### **Authorization of Local Governments to Grant Property Tax Exemptions - New**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-3651

House Bill 1679 (Chapter 979) would authorize local governments to grant, by ordinance, exemptions from local real and personal property taxes for selected nonprofit organizations. Such exemptions extend for a period of four years unless renewed by the locality.

Under current law, a two-step process is required for property to be exempt from local real and personal property taxes. First, after finding that the applicant is exempt from taxation pursuant to Internal Revenue Code § 501(c) and considering any other criteria, facts and circumstances which the governing body deems pertinent, a local governing body must adopt a resolution either approving or refusing to support an applicant's request for exemption. Such a resolution is adopted only after a public hearing on the matter.

Secondly, in accordance with the Virginia Constitution, Art. X, § (6)(a)(6), legislation designating the property as exempt must be adopted by a three-

fourths vote of both houses of the General Assembly. Under the Virginia Constitution, the General Assembly is granted the authority to exempt non-profit organizations from local real and personal property taxes. This bill would place that responsibility solely with localities.

#### **Sliding Scale Tax Rate - New**

Effective Date: July 1, 1999

Code Sections Amended: §§ 58.1-3231, 58.1-3234 and 58.1-3237

House Bill 2754 (Chapter 1026) permits localities to establish a sliding scale tax rate which would lower tax rates for real estate devoted to special use and held for longer periods of time. This sliding scale tax rate applies to real estate which is taxed on its agricultural, horticultural, open-space or forest use value and is available only to those taxpayers who enter into a written agreement, subject to a 20 year limit, with the locality under which they promise to use their real estate for such uses for a mutually agreed upon period of time.

The benefits of this sliding scale tax rate are in addition to, and do not change, current law which provides for special assessment of real estate (use value assessment as opposed to fair market value assessment) for real estate devoted to agricultural, horticultural, open-space or forest use. Use value assessment is available to taxpayers if a locality adopts a land-use plan and ordinance providing for use value assessment, but there is no requirement that an owner of real estate enter into a written agreement with the local governing body.

#### **New Building Assessments in Fairfax County - New**

Effective Date: July 1, 1999

Code Sections Amended: § 58.1-3292 and 58.1-3292.1

Senate Bill 776 (Chapter 760) permits any county operating under the urban county executive form of government (currently only Fairfax), by ordinance, to assess new buildings when they are substantially completed or fit for use and occupancy, regardless of the date of completion or fitness. This bill also permits any county operating under the urban county executive form of government to charge a penalty for late payment of tax, on assessments of new buildings substantially completed after November 1, beginning on the later of December 5 or thirty days following the date of billing. Under current law, for such assessments made after September 1, taxpayers have at least three months in which to pay without incurring penalty.

Under this bill, all other localities besides those operating under the urban county executive form of government (currently, Fairfax County) are still prohibited from assessing real estate taxes on new buildings substantially completed or fit for use after October 31 in a calendar year. Additionally, tax-payers in those localities still have at least three months to pay their real estate taxes, without incurring a penalty, on new buildings substantially completed or fit for use after September 1.

#### **Providing Names and Addresses of Property Owners to Relative Property Owners Associations - New**

Effective Date: July 1, 2000

Code Section Amended: § 58.1-3

Senate Bill 1297 (Chapter 973) authorizes a commissioner of revenue to provide to the representative of a condominium unit owners association, property owners association, or real estate cooperative association, or to the owner of property governed by any such association, the names and addresses of parties having a security interest in real property governed by the association.

Commissioners of Revenue may only release this information only upon a written request stating the reason for such request. The reason must be related to matters relating to the association, including but not limited to proposing or opposing changes to governing documents of the association. Any information received is to be used for its stated purpose. Any misuse of this information is a misdemeanor. The Commissioner of Revenue may require any person requesting information about an association to pay the reasonable cost of providing such information.

## **BPOL**

### **Excess Collection of BPOL Tax by Motor Vehicle Dealers - New**

Effective Date: July 1, 1999

Code Section Ammended: § 58.1-3734

House Bill 1930 (Chapter 862) and Senate Bill 1028 (Chapter 957) permit localities to provide, by ordinance, that any motor vehicle dealer who collects excess business license tax from purchasers must return the overpayments to the purchasers within 120 days of discovering the overpayment. These bills provide that any such amounts which are not refunded must be paid to the Commissioner of the Revenue as additional business license tax.

During a three-year period after receipt of such amounts, the commissioner of the revenue or other local assessing officer and the treasurer will refund such amounts as appropriate to purchasers who produce documentation verifying such overpayment. At the expiration of this period, the commissioner of the revenue or other local assessing officer will consider these funds as additional business license tax. The locality may recover from the motor vehicle dealer its costs of mailing, printing, and other reasonably necessary administrative costs related to refunding such amounts to purchasers.

Currently, motor vehicle dealers are allowed to separately state the amount of business license tax applicable to each sale of a motor vehicle and add this tax to the sales price of the motor vehicle. Current law does not address the situation of a dealer who overstates the amount of a BPOL tax applicable to a sale and keeps the difference.

### **Localities May Eliminate BPOL and Merchant s Capital Tax on Merchants - New**

Effective Date: July 1, 1999

Code Sections Amended: § 58.1-3509 and 58.1-3704

House Bill 2062 (Chapter 200) authorizes any locality to exempt or partially exempt a merchant from the local BPOL tax or the merchants capital tax, or both. This bill follows from an amendment to Article X of the Virginia Constitution which was ratified by the voters of Virginia on November 3, 1998 with an effective date of January 1, 1999. The amendment provides that the General Assembly of Virginia may, by general law, authorize a local governing body to exempt merchants from the local merchants capital tax or certain businesses from the local BPOL tax, or both .

### **Out-of-State Contractors Subject to BPOL - New**

Effective Date: July 1, 1999

Code Amended: § 58.1-3715

House Bill 2106 (Chapter 203) subjects to a locality s BPOL license tax or fee any contractor without a definite place of business in the locality when the amount of the business done there by such contractor will exceed \$25,000 for the year. A definite place of business means an office or a location at which occurs a regular and continuous course of dealing for thirty consecutive days or more. In some cases, a contractor's work in a locality will not exceed thirty days for the particular year meaning

that such contractor has not established a definite place of business in the locality.

Under current law, a Virginia contractor without a definite place of business in a locality is still subject to a locality's BPOL tax or fee if the amount of the business done in that locality exceeds \$25,000 for the year. Prior to the passage of this bill, this exception to the definite place of business requirement was not applicable to out-of-state contractors.

## **MISCELLANEOUS TAXES**

### **Admissions Tax**

#### **Exemption for Charitable Events - New**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-3818

Code Section Added: 15.2-1104.1

House Bill 1810 (Chapter 986) allows a municipal corporation or county to adopt an ordinance to exempt from admissions tax charges for attendance at an event when the sole purpose of the event is to raise money for charitable purposes. To qualify for the exemption from the admissions tax, the net proceeds derived from the event must be transferred to a nonprofit charitable entity or entities that are exempt from the retail sales and use tax pursuant to §§ 58.1-609.4 (educational), 58.1-609.7 (medical-related), 58.1-609.8 (civic and community service), 58.1-609.9 (cultural), and 58.1-609.10 (miscellaneous).

### **Use Tax**

#### **Uniform Method of Use Tax Distribution - New**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-606

Senate Bill 1064 (Chapter 156) requires the Tax Commissioner to develop a uniform method to distribute local use tax revenue. Any significant changes in the method of the local use tax distribution must be phased in over a five-year period. The distribution information is required to be shared with the affected localities prior to implementation of the changes.

Currently, the 1 percent local use tax collected by dealers is distributed monthly to counties and cities based on the destination locality of purchases made by customers in Virginia, as reported by the dealers. When out-of-state dealers are unable to accurately assign a shipment to a particular city or county locality code, the dealers remit the tax to the department and it is distributed proportionately to all localities in Virginia.

### **Meals Tax**

#### **Prohibition on Local Food and Beverage Tax - New**

Effective Date: July 1, 2000

Code Sections Amended: §§ 58.1-3833 and 58.1-3840

House Bill 1601 (Chapter 366) prohibits localities from imposing a local meals and beverage tax on food purchased for human consumption as defined under the federal food stamp program. This definition is broad and includes any food or food product for home consumption, except alcoholic beverages and tobacco, and hot food products ready for immediate consumption.

Under current law, localities may impose a tax on food and beverages sold for human consumption by a restaurant, not to exceed 8.5 percent when added to the general sales and use tax. In addition, counties may impose a local meals and beverage tax on sales of prepared foods ready for human consumption when sold by a grocery store, delicatessen or convenience store.

The food and beverage tax imposed on meals sold by grocery store delicatessens and convenience stores is limited to sales of prepared sandwiches and single-meal platters.

#### **Items Subject to Tax - Amended**

Effective Date: July 1, 2000

Code Section Amended: § 58.1-3840

Senate Bill 968 (Chapter 953) prohibits cities and towns from imposing the local meals and beverage tax on items sold by a grocery store delicatessen or convenience store except prepared sandwiches, beverages prepared on premise, and single-meal platters.

Under current law, localities may impose a tax on food and beverages sold for human consumption by a restaurant, not to exceed 8.5 percent when added to the general sales and use tax. Counties may impose a local meals and beverage tax on sales of prepared foods ready for human consumption when sold by a grocery store delicatessen or convenience store. The food and beverage tax imposed by counties on meals sold by grocery store delicatessens and convenience stores is limited to sales of prepared sandwiches and single-meal platters.

#### **Combined Meals and Transient Occupancy Tax in Rappahannock County - New**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-3842

Senate Bill 778 (Chapter 617) authorizes Rappahannock County (defined in the bill by population brackets) to levy a combined transient occupancy and food and beverage tax on the aggregate charges for rooms and meals in bed and breakfast establishments when such charges are not separately stated. The tax is imposed (1) at a rate not exceeding 4 percent of the total combined charge for occupancy and the food, and (2) only if a food and beverage tax has been approved in a county-wide referendum.

This bill affects only certain facilities in Rappahannock County which provide both transient accommodations and food and beverages. The affected facilities are limited to bed and breakfast establishments. This bill allows (but not requires) such establishments to combine charges for rooms and meals and to apply the transient occupancy and food and beverage taxes to that combined charge at a rate not exceeding 4 percent.

#### **TRANSIENT OCCUPANCY TAX**

##### **Rockbridge County Allowed to Impose Additional Tax - New**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-3819

House Bill 1618 (Chapter 241) and Senate Bill 1050 (Chapter 233) allow any county having a population of no less than 18,000 and no greater than 20,000 (only Rockbridge County) to impose a transient occupancy tax at a rate not to exceed 5 percent of the amount charged for the occupancy of any room or space occupied. The revenues collected from that portion of the tax over the 2 percent rate must be designated and spent solely for tourism, marketing of tourism or initiatives that attract travelers to the locality and generate tourism revenue in the locality. Rockbridge County currently imposes the tax at the maximum 2 percent rate.

##### **Sunset Date for Arlington County s Additional 1/4 percent Tax - Extended**

Effective Date: July 1, 1999

Code Amended: § 58.1-3822

House Bill 1626 (Chapter 242) and Senate Bill 837 (Chapter 228) extend the sunset date for the 1/4 percent additional transient occupancy tax which any county with the county manager plan of government (only Arlington County) may impose. The



sunset date is extended for three years, from December 31, 1999 to December 31, 2002.

**Prince William County Allowed to Impose Additional Tax - New**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-3819

House Bill 2086 (Chapter 253) allows any county which has adopted the County executive form of government and which is contiguous to any county operating under the urban county executive form of government (only Prince William County) to impose a transient occupancy tax not to exceed 5 percent of the amount charged for the occupancy of any room or space occupied. The revenues collected from that portion of the tax over the 2 percent rate must be designated and spent on tourism and tourism initiatives as determined in consultation with the local tourism industry organizations.

**Franklin County Allowed to Impose Additional Tax - New**

Effective Date: July 1, 1999

Code Section Amended: § 58.1-3819

House Bill 2386 (Chapter 260) and Senate Bill 1098 (Chapter 234) allow any county having a population of no less than 34,500 and no greater than 39,560 (only Franklin County and James City County) to impose a transient occupancy tax at a rate not to exceed 5 percent of the amount of the charge for the occupancy of any room or space occupied. The revenues collected from that portion of the tax over the 2 percent rate must be designated and spent for tourism and tourism initiatives as determined in consultation with the local tourism industry organizations. Currently, James City County is already authorized to impose a transient occupancy tax at a rate not to exceed 5 percent of the amount of the charge for the occupancy of any room or space occupied. Therefore, these bills affect only Franklin County.

## Section 2

### Real Property Tax, 1999

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Localities in Virginia are authorized by the *Code of Virginia*, §§58.1-3200 through 58.1-3389, to levy taxes on real property. There is no upper limit on the tax rate that may be imposed. Also, §58.1-3201 provides that all general reassessments or annual assessments shall be at 100 percent of fair market value.

Section §58.1-3250 requires cities to have a general reassessment of real estate every two years. However, any city which has a total population of 30,000 or less may elect by majority vote of its council to conduct its general reassessments at four-year intervals. In 1999, 17 cities chose to assess every year, 12 every two years, and 11 used a four year interval. Counties are required to have a general reassessment every four years (§58.1-3252). There is an exception for counties with a total population of 50,000 or less. These counties may elect to reassess at either five-year or six-year intervals (§58.1-3252). However, nothing in these sections affects the power of cities and counties to use the annual or biennial assessment method in lieu of general assessments (§58.1-3250). The tally for the frequency of reassessments in the counties is as follows: 11 assess annually, 7 biennially, 23 use a four year cycle, 4 assess every five years, 36 adopt a six year interval, 11 counties assess on a four to six year basis, 2 assess every five to six years, and 1 county opts to assess on a three to four year cycle.

Generally, if these taxes are paid annually, they are due by December 5. If paid semi-annually, they are due by

June 5 and December 5. However, some localities may have different due dates, as provided in §58.1-3916. In addition, any county, city, or town electing to prorate new buildings which are substantially complete prior to November 1 must do so at the time the building becomes substantially complete or fit to live in. Also, any building which has incurred a \$500 or more increase in value due to repairs or additions shall be assessed as if it is new (§58.1-3291).

The 1999 nominal tax rates presented in **Table 2.1** are those reported to the Cooper Center by all cities and counties and the 137 respondent towns that levy a real property tax. Also included in the table is information about the frequency of reassessment, the effective date of the most recent reassessment, the tax due dates, whether or not the locality employs a full-time assessor, and whether or not proration is used.

The unweighted mean of the nominal rate for cities is \$1.05 per \$100 of assessed value. The median is \$1.11 and the first and third quartiles are \$0.83 and \$1.23, respectively. The unweighted mean of the nominal rate for counties is \$0.69 per \$100 of assessed value. The median is \$0.65 and the first and third quartiles are \$0.59 and \$0.75, respectively.

The unweighted mean of the nominal rate for all cities and counties is \$0.80. The median is \$0.71 and the first and third quartiles are \$0.61 and \$1.00, respectively.

The unweighted mean of the nominal rate for towns is \$0.19. The median rate is \$0.18 and the first and third quartiles are \$0.11 and \$0.24, respectively. In Virginia, residents of incorporated towns that levy real estate taxes also pay a county real estate tax.

Tax due dates vary among localities. Most cities have semiannual tax due dates with payments required in June and December. Of the 40 cities, 5 require taxes due annually, 29 semiannually, and 6 quarterly. Among the counties, 56 have annual tax due dates, while 39 have semiannual requirements. Of the 137 towns responding to this question, 118 have annual due dates, and 19 require semiannual payments.

Localities vary about prorating taxes. Of the cities, 20 report prorating taxes while 20 do not prorate. Among counties, 45 prorate their taxes while 50 do not. Reports from the towns that answered this question indicate that 28 prorate their taxes while 105 do not.

Effective rates depend upon local assessment techniques and frequency of reassessments. **Table 2.2** shows city and county 1997 average effective true tax rates, computed by the Virginia Department of Taxation in a way that is designed to control for the variance in assessment procedures. Therefore, when comparing tax rates among the localities, the reader may wish to consult both data series (**Tables 2.1** and **2.2**), despite the fact that different years are involved.

The Virginia Department of Taxation's assessment/sales ratio study compares the locally assessed value of property to its actual sales price for a sample of parcels sold in the study year. The resulting ratio, the "assessment/sales ratio," or "median ratio," is then multiplied by the average nominal

tax rate per \$100 to determine an effective true tax rate per \$100. It should also be pointed out that the Virginia Department of Taxation does not use the locally reported nominal tax rate in its computations. Instead, the Virginia Department of Taxation relies on an "average nominal rate," which is calculated by dividing the total real property tax levy by the assessed value of taxable property. In a few cases, this "average nominal rate" may differ from the locally reported nominal rate.

The real property tax rates reported in **Table 2.2** are a more accurate reflection of the variation in tax rates on real property than those in **Table 2.1** because they control for variations in assessment techniques among localities. **Table 2.2** also shows the latest reassessment in effect when the median ratio study was conducted, the number of sales used in the study, the median ratio, and the coefficient of dispersion. The coefficient of dispersion measures how closely the individual ratios of each locality are arrayed around the median assessment/sales ratio. The formula for the coefficient of dispersion (CD) is:

$$CD = 0.5 \frac{Q_3 - Q_1}{\text{Median}}$$

where  $Q_3$  and  $Q_1$  are the third and first quartile, respectively. If there were no dispersion the CD would equal zero.

The unweighted mean of the average effective rate was \$0.96 per \$100 of true value for cities. The median was \$1.00 and the first and third quartiles were \$0.74 and \$1.14, respectively. The unweighted mean of the average effective rate was \$0.60 per \$100 of estimated true value for counties. The median was \$0.57 and the first and third quartiles were \$0.49 and \$0.66, respectively. The unweighted mean for all Virginia cities and counties was \$0.71, the median was \$0.61, and the first and third quartiles were \$0.51 and \$0.87, respectively. The

weighted mean, \$0.95, was higher than Virginia's unweighted mean of \$0.71, reflecting the higher rates of the larger localities.

The following table summarizes the coefficient of dispersion for the various cities and counties from **Table 2.2**

<u>Coeff. of Dispersion</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities &amp; Counties</u>
0 - 4.99	2	0	2
5 - 9.99	16	13	29
10 - 14.99	5	11	16
15 - 19.99	11	18	29
20 - 24.99	1	11	12
25 - 29.99	1	13	14
30 - 34.99	4	28	32
35 - 39.99	0	1	1
	<u>40</u>	<u>95</u>	<u>135</u>

**Table 2.1**  
**Real Property Tax, 1999**

Locality	Tax Rate*	Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
<b>Cities</b>	Note: All cities responded to the survey.					
Alexandria	1.11	Every year	Yes	1/99	6/15; 11/15	Yes
Bedford	0.76	Every four years	No	7/94	3/31; 6/5; 9/30; 12/31	Yes
Bristol	1.10	Every four years	No	1/97	12/5	No
Buena Vista	1.14	Every four years	No	7/98	6/5; 12/5	Yes
Charlottesville	1.11	Every year	Yes	1/98	6/5; 12/5	No
Chesapeake <sup>a</sup>	1.26	Every year	Yes	1/99	9/30; 12/31; 3/31; 6/5	No
Clifton Forge	1.13	Every four years	No	7/97	6/5; 12/5	Yes
Colonial Heights	1.25	Every two years	Yes	1/98	5/15; 11/15	Yes
Covington	0.80	Every four years	No	7/95	6/5; 12/5	No
Danville	0.8125	Every two years	Yes	7/98	6/5; 12/5	No
Emporia	0.84	Every two years	No	1/98	12/5	Yes
Fairfax	1.00	Every year	Yes	1/99	6/5; 12/5	No
Falls Church	1.10	Every year	Yes	1/99	6/5; 12/5	No
Franklin <sup>b</sup>	0.90	Every two years	No	7/98	6/5; 12/5	Yes
Fredericksburg	1.16	Every four years	No	7/99	5/15; 11/15	Yes
Galax <sup>c</sup>	0.79	Every four years	No	1/96	12/5	No
Hampton	1.25	Every year	Yes	7/98	6/5; 12/5	No
Harrisonburg	0.62	Every two years	Yes	1/99	6/5; 12/5	Yes
Hopewell	1.14	Every two years	Yes	1/97	6/5; 12/5	Yes
Lexington	0.72	Every four years	No	7/97	6/5; 12/5	No
Lynchburg	1.11	Every two years	Yes	1/97	11/15; 1/15; 3/15; 5/15	No
Manassas	1.24	Every year	Yes	1/98	6/5; 12/5	Yes
Manassas Park	1.44	Every year	Yes	1/99	6/5; 12/5	No
Martinsville	0.94	Every two years	Yes	7/99	6/5; 12/5	No
Newport News	1.24	Every year	Yes	7/99	6/5; 12/5	Yes
Norfolk	1.40	Every year	Yes	7/98	Quarterly	No
Norton	0.70	Every four years	No	1/96	12/5	No
Petersburg	1.43	Every year	Yes	7/98	Quarterly	Yes
Poquoson	1.12	Every two years	Yes	7/98	6/5; 12/5	Yes
Portsmouth	1.36	Every year	Yes	7/98	9/30; 12/31; 3/31; 6/30	No

\* Tax rate is the nominal tax rate given in dollars per \$100 of assessed value.

<sup>a</sup> Chesapeake levies \$0.02/\$100 if property is located within mosquito control borough.

<sup>b</sup> Franklin levies Downtown Service District tax, \$0.24/\$100 additional.

<sup>c</sup> Galax levies Downtown Revitalization Tax Zone, \$0.17/\$100.

**Table 2.1 (continued)**

Locality	Tax Rate*	Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
<b>Cities (continued)</b>						
Radford	0.74	Every four years	No	1/96	6/5; 12/5	Yes
Richmond <sup>d</sup>	1.43	Every year		1/97	6/15	Yes
Roanoke <sup>e</sup>	1.22	Every year	Yes	1/99	4/5; 10/5	Yes
Salem	1.18	Every two years	Yes	7/97	6/5; 12/5	No
Staunton <sup>f</sup>	1.00	Every two years	Yes	1/99	75% on 6/20; 25% on 12/5	No
Suffolk <sup>g</sup>	1.03	Every year	Yes	1/98	6/5; 12/5	Yes
Virginia Beach <sup>h</sup>	1.22	Every year	Yes	7/98	6/5; 12/5	Yes
Waynesboro	0.97	Every two years	Yes	1/97	7/31; 12/5	No
Williamsburg	0.54	Every year	Yes	7/98	6/1; 12/1	No
Winchester <sup>i</sup>	0.64	Every four years	Yes	1/95	6/5; 12/5	Yes
Unweighted mean	1.05					
Median	1.11					
First quartile	0.83					
Third quartile	1.23					
<b>Counties</b>	Note: All counties responded to the survey.					
Accomack	0.62	Every year	Yes	1/98	6/5; 12/5	No
Albemarle	0.72	Every two years	Yes	1/99	6/5; 12/5	No
Alleghany	0.76	Every six years	No	1/98	12/5	No
Amelia	0.60	Every six years	No	1/94	12/5	No
Amherst	0.55	Every six years	No	1/96	12/5	No
Appomattox	0.55	Every six years	Yes	1/96	6/5; 12/5	Yes
Arlington	0.998	Every year	Yes	1/99	6/5; 10/5	Yes
Augusta	0.58	Every four years	Yes	1/97	6/5; 12/5	Yes
Bath	0.50	Every four years	No	7/97	6/5; 12/5	No
Bedford	0.64	Every four years	No	1/95	6/5; 12/5	Yes

\* Tax rate is the nominal tax rate given in dollars per \$100 of assessed value.

<sup>d</sup> Richmond levies Carytown Special Service Assessment District, \$0.38/\$100 additional; Downtown General Special Service Assessment District, \$0.03/\$100 additional; Downtown Conservation Special Service Assessment District \$0.15/\$100.

<sup>e</sup> Downtown Special Tax District, \$0.10/\$100; Williamson Road Special Tax District, \$0.10/\$100.

<sup>f</sup> Staunton levies Downtown Square District, \$0.18/\$100 additional.

<sup>g</sup> Suffolk levies: Suffolk Taxing District, additional \$1.19/\$100; Rt. 17 Taxing District, additional \$1.29/\$100.

<sup>h</sup> Virginia Beach levies: Sandbridge Special District, \$1.28/\$100.

<sup>i</sup> Winchester levies Downtown Special Assessment for local improvement. Primary District, \$0.23/\$100; Secondary District, \$0.13/\$100.

Table 2.1 (continued)

Locality	Tax Rate*	Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
<b>Counties (continued)</b>						
Bland	0.69	Every six years	No	1/96	12/5	No
Botetourt	0.70	Every 4 to 6 years	No	1/98	12/5	Yes
Brunswick	0.59	Every six years	No	1/94	12/5	No
Buchanan	0.59	Every six years	No	1/95	12/5	No
Buckingham	0.48	Every 4 to 6 years	No	1/98	6/5; 12/5	No
Campbell	0.51	Every six years	No	1/97	12/5	Yes
Caroline	0.71	Every four years	No	1/98	6/5; 12/5	Yes
Carroll	0.53	Every six years	Yes	1/98	12/5	Yes
Charles City	0.72	Every four years	No	1/97	6/5; 12/5	No
Charlotte	0.65	Every 4 to 6 years	No	1/97	12/5	No
Chesterfield	1.08	Every year	Yes	1/98	6/5; 12/5	No
Clarke	0.87	Every four years	Yes	1/98	6/5; 12/5	Yes
Craig	0.62	Every six years	No	1/94	6/5; 12/5	No
Culpeper	0.74	Every five years	No	1/98	12/5	No
Cumberland	0.56	Every four years	No	1/98	12/5	Yes
Dickenson	0.65	Every six years	No	1/94	6/5; 12/5	No
Dinwiddie	0.74	Every four years	No	1/97	6/5; 12/5	Yes
Essex	0.52	Every six years	No	1/97	12/5	No
Fairfax	1.23	Every year	Yes	1/99	7/28; 12/5	Yes
Fauquier	1.00	Every four years	No	1/98	6/5; 12/5	Yes
Floyd	0.695	Every six years	No	1/95	12/5	No
Fluvanna	0.64	Every four years	No	1/98	6/5; 12/5	Yes
Franklin	0.55	Every five years	Yes	1/95	12/5	Yes
Frederick	0.59	Every four years	Yes	1/97	6/5; 12/5	Yes
Giles	0.59	Every four years	No	1/94	12/5	No
Gloucester	0.91	Every four years	Yes	1/98	6/30; 12/5	Yes
Goochland	0.90	Every four years	No	1/97	12/5	No
Grayson	0.71	Every two years	Yes	1/98	12/5	No
Greene	0.76	Every two years	Yes	1/99	6/5; 12/5	No
Greensville	0.61	Every six years	No	1/96	12/5	No
Halifax	0.31	Every six years	No	1/98	12/5	No
Hanover	0.73	Every year	Yes	1/92	6/5; 12/5	Yes
Henrico	0.94	Every year	Yes	1/99	6/5; 12/5	Yes
Henry	0.60	Every four years	Yes	1/97	12/5	No
Highland	0.60	Every six years	No	1/94	12/5	Yes

\* Tax rate is the nominal tax rate given in dollars per \$100 of assessed value.

Table 2.1 (continued)

Locality	Tax Rate*	Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
<b>Counties (continued)</b>						
Isle of Wight	0.72	Every four years	No	7/98	6/5; 12/5	Yes
James City	0.87	Every year	Yes	7/98	6/5; 12/5	Yes
King George	0.75	Every six years	No	1/96	6/5; 12/5	No
King & Queen	0.70	Every six years	No	1/96	12/5	No
King William	0.82	Every four years	No	1/97	12/5	Yes
Lancaster	0.51	Every 4 to 6 years	No	1/94	12/5	No
Lee	0.65	Every six years	No	1/98	1/5	No
Loudoun	1.11	Every year	Yes	1/99	6/5; 12/5	Yes
Louisa	0.67	Every two years	Yes	1/97	12/5	No
Lunenburg	0.50	Every six years	No	1/98	12/5	Yes
Madison	0.65	Every four years	No	1/96	12/5	No
Mathews	0.68	Every six years	No	1/93	12/5	No
Mecklenburg	0.35	Every six years	No	1/98	12/5	Yes
Middlesex	0.52	Every five years	No	1/95	6/5; 12/5	No
Montgomery	0.76	Every four years	Yes	1/99	6/5; 12/5	Yes
Nelson	0.67	Every six years	No	1/97	12/5	Yes
New Kent	0.82	Every 4 to 6 years	No	1/96	12/5	Yes
Northampton	0.58	Every six years	No	1/99	12/5	No
Northumberland	0.56	Every six years	No	1/94	12/5	No
Nottoway	0.66	Every six years	No	1/94	12/5	No
Orange	0.70	Every 4 to 6 years	No	1/98	12/5	No
Page	0.54	Every 4 to 6 years	No	1/97	12/5	No
Patrick	0.52	Every 5 to 6 years	No	1/97	12/5	No
Pittsylvania	0.48	Every four years	No	1/98	12/5	No
Powhatan	0.79	Every four years	No	1/98	12/5	Yes
Prince Edward	0.59	Every six years	No	1/97	12/5	Yes
Prince George	0.90	Every year	Yes	1/97	12/5	Yes
Prince William	1.36	Every year	Yes	1/98	7/15; 12/5	Yes
Pulaski	0.62	Every six years	Yes	1/98	6/5; 12/5	No
Rappahannock <sup>j</sup>	0.78	Every 4 to 6 years	No	1/98	12/5	No
Richmond	0.50	Every six years	No	1/97	1/1	No
Roanoke	1.13	Every year	Yes	1/99	6/5; 12/5	Yes
Rockbridge	0.63	Every 4 to 6 years	No	1/96	6/5; 12/5	No
Rockingham	0.68	Every four years	Yes	1/98	6/5; 12/5	Yes
Russell	0.64	Every six years	Yes	1/95	12/11	No

\* Tax rate is the nominal tax rate given in dollars per \$100 of assessed value.

<sup>j</sup> Rappahannock levies additional \$0.03/\$100 fire tax all on real property, based on fair market value assessment, rather than taxable fair market value.



Table 2.1 (continued)

Locality	Tax Rate*	Frequency of Assessment	Employs FullTime Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
<b>Counties (continued)</b>						
Scott	0.69	Every six years	No	1/98	12/20	Yes
Shenandoah	0.61	Every five years	Yes	1/96	6/5; 12/5	No
Smyth	0.75	Every six years	No	1/98	12/5	Yes
Southampton	0.61	Every 4 to 6 years	No	1/96	12/5	Yes
Spotsylvania	1.02	Every two years	Yes	1/98	6/5; 12/5	Yes
Stafford	1.08	Every two years	Yes	1/98	6/5; 12/5	Yes
Surry	0.68	Every 3 to 4years	No	1/96	12/5	No
Sussex	0.60	Every 4 to 6 years	No	1/94	12/5	Yes
Tazewell	0.56	Every six years	No	1/94	12/5	Yes
Warren	0.68	Every 5 to 6 years	Yes	1/97	12/5	Yes
Washington	0.66	Every four years	No	1/97	12/20	No
Westmoreland	0.64	Every six years	No	1/95	12/5	No
Wise	0.52	Every six years	Yes	1/97	5/15; 10/15	No
Wythe	0.65	Every six years	No	1/97	12/5	Yes
York	0.86	Every two years	Yes	1/98	6/5; 12/5	Yes
Unweighted mean	0.69					
Median	0.65					
First quartile	0.59					
Third quartile	0.75					
<b>All cities and counties</b>						
Unweighted mean	0.80					
Median	0.71					
First quartile	0.61					
Third quartile	1.00					
<b>Towns</b>	Note: Towns that answered "not applicable" for all items are excluded. For a listing of town respondents and non-respondents, see Appendix B. In many cases a town reported the name of the county that assesses its real estate instead of the frequency of assessments.					
Abingdon	0.34	Washington Co.	No	7/97	12/5	Yes
Accomac	0.07	Accomack Co.	No	...	12/5	No
Altavista	0.23	Campbell Co.	No	1/97	12/5	Yes
Amherst	0.07	Every six years	No	1/96	12/5	No
Appomattox	0.15	Every six years	No	1/96	9/30	Yes

\* Tax rate is the nominal tax rate given in dollars per \$100 of assessed value.

... No response provided.

N/A Not applicable.

Table 2.1 (continued)

Locality	Tax Rate*	Frequency of Assessment	Employs FullTime Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
<b>Towns (continued)</b>						
Ashland	0.10	Hanover Co.	No	1/98	1/15	...
Belle Haven	0.04	Accomack Co.	No	N/A	12/5	No
Berryville	0.23	Every four years	No	1/98	6/5; 12/5	Yes
Big Stone Gap	0.39	Wise Co.	No	12/97	12/5	No
Blacksburg	0.20	Montgomery Co.	No	1/99	6/5; 12/5	Yes
Blackstone	0.17	Nottoway Co.	No	1/95	12/15	No
Bloxom	0.12	Accomack Co.	No	1/98	12/5	No
Bluefield	0.25	Every four years	No	1/96	12/5	No
Boones Mill	0.10	Franklin Co.	No	...	3/1	...
Bowling Green	0.17	Caroline Co.	No	1/98	12/5	No
Boydton	0.33	Mecklenburg Co.	No	1/98	1/1	No
Bridgewater	0.09	Rockingham Co.	No	1/98	6/5; 12/5	No
Broadway	0.07	Rockingham Co.	No	N/A	12/5	No
Brodnax	0.25	Brunswick Co.	No	1/98	1/5	Yes
Brookneal	0.17	Campbell Co.	No	7/97	12/5	
Buchanan	0.19	Every five years	No	1/98	12/5	No
Capron	0.03	Southampton Co.	No	N/A	12/5	No
Cedar Bluff	0.19	Tazewell Co.	No	N/A	12/5	No
Chase City	0.32	Every five years	No	1/98	1/31	Yes
Chatham	0.23	Pittsylvania Co.	No	...	12/5	No
Chilhowie	0.12	Smyth Co.	No	1/98	12/5	Yes
Chincoteague	0.13	Accomack Co.	No	N/A	12/5	No
Christiansburg	0.144	Montgomery Co.	No	1/99	12/5	No
Claremont	0.05	Surry Co.	No	N/A	12/5	No
Clarksville	0.25	Mecklenburg Co.	No	...	2/1	Yes
Clinchco	0.10	Dickenson Co.	No	N/A	6/1; 12/1	No
Clintwood	0.11	Dickenson Co.	No	1/92	6/5; 12/5	No
Coeburn	0.17	Every four years	No	1/97	12/5	Yes
Colonial Beach	0.62	Westmoreland Co.	No	1/95	6/5; 12/5	No
Courtland	0.22	Southampton Co.	No	...	4/1	No
Crewe	0.19	Nottoway Co.	No	N/A	12/5	Yes
Culpeper	0.21	Every five years	No	1/98	1/31	No
Damascus	0.62	Washington Co.	No	N/A	12/20	No
Dayton	0.11	Rockingham Co.	No	1/98	12/5	No
Dillwyn	0.04	Buckingham Co.	No	N/A	12/5	...

\* Tax rate is the nominal tax rate given in dollars per \$100 of assessed value.

... No response provided.

N/A Not applicable.

Table 2.1 (continued)

Locality	Tax Rate*	Frequency of Assessment	Employs FullTime Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
<b>Towns (continued)</b>						
Drakes Branch	0.20	Charlotte Co.	No	1/98	2/15	No
Dublin	0.21	Pulaski Co.	No	1/98	6/5; 12/5	Yes
Dumfries	0.13	Pr. William Co.	No	N/A	12/5	No
Dungannon	0.10	Scott Co.	No	1/98	12/20	No
Eastville	0.0325	Northampton Co.	No	1/93	12/5	No
Edinburg	0.185	Shenandoah Co.	No	1/95	12/31	No
Exmore	0.12	Northampton Co.	No	N/A	12/5	No
Farmville	0.14	Cumberland Co.	No	1/96	12/15	No
Fries	0.25	Grayson Co.	No	1/98	12/5	No
Front Royal	0.14	Warren Co.	No	1/97	12/5	Yes
Gate City	0.20	Scott Co.	No	1/97	12/20	No
Glade Spring	0.20	Every four years	No	7/97	12/21	Yes
Glasgow	0.10	Rockbridge Co.	No	1/96	12/5	No
Gordonsville	0.17	Orange Co.	No	1/98	12/5	Yes
Gretna	0.25	Pittsylvania Co.	No	1/98	12/5	No
Grottoes	0.12	Rockingham Co.	No	N/A	12/5	No
Grundy	0.22	Buchanan Co.	No	...	12/5	No
Hallwood	0.14	Accomack Co.	No	1/98	12/5	No
Hamilton	0.29	Loudoun Co.	No	1/99	6/5; 12/5	No
Haymarket	0.14	Pr. William Co.	No	1/97	3/1	No
Haysi	0.10	Every six years	No	1/94	12/5	No
Herndon	0.32	Fairfax Co.	No	N/A	7/28; 12/5	No
Hillsville	0.23	Carroll Co.	No	1/98	12/5	Yes
Honaker	0.10	Russell Co.	No	N/A	12/11	No
Hurt	0.175	Pittsylvania Co.	No	N/A	12/5	No
Iron Gate	0.18	Alleghany Co.	No	1/98	12/5	No
Ivor	0.06	Southampton Co.	No	N/A	2/1	No
Jarratt	0.14	Sussex Co.	No	...	12/5	No
Jonesville	0.25	Lee Co.	No	7/98	12/5	Yes
Kenbridge	0.36	Lunenburg Co.	No	7/98	12/5	No

\* Tax rate is the nominal tax rate given in dollars per \$100 of assessed value.

... No response provided.

N/A Not applicable.

Table 2.1 (continued)

Locality	Tax Rate*	Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
<b>Towns (continued)</b>						
Keysville	0.18	Charlotte Co.	No	1/97	12/5	No
Kilmarnock	0.14	Lancaster Co.	No	1/94	12/5	No
La Crosse	0.31	Mecklenburg Co.	No	1/98	1/1	Yes
Lawrenceville	0.30	Every five years	No	1/94	1/5	No
Lebanon	0.20	Russell Co.	No	1/95	12/12	No
Leesburg	0.22	Loudoun Co.	No	1/99	6/5; 12/5	No
Louisa	0.21	Every two years	No	1/99	1/15	No
Luray	0.25	Page Co.	No	1/97	6/5; 12/5	No
Madison	0.17	Madison Co.	No	N/A	6/1	No
Marion	0.11	Smyth Co.	No	1/98	12/15	No
Middleburg	0.10	Loudon Co.	No	1/99	12/5	No
Monterey	0.13	Every six years	No	1/94	12/5	No
Montross	0.06	Westmoreland Co.	No	1/95	12/5	No
Mount Jackson	0.19	Shenandoah Co.	No	1/96	1/31	No
New Castle	0.04	Craig Co.	No	7/94	3/5	No
New Market	0.15	Shenandoah Co.	No	1/96	6/5; 12/5	No
Occoquan	0.05	Pr. William Co.	No	N/A	2/15	No
Onancock	0.33	Accomack Co.	No	...	12/5	No
Onley	0.08	Accomack Co.	No	1/90	12/5	No
Orange	0.18	Orange County	No	1/98	12/5	No
Painter	0.06	Accomack Co.	No	7/94	12/6	No
Pamplin	0.20	Appomattox Co.	No	7/96	6/30	No
Parksley	0.35	Accomack Co.	No	7/90	12/5	No
Pearisburg	0.40	Every 4 to 6 years	No	1/94	3/15	No
Pembroke	0.30	Giles Co.	No	...	3/5	Yes
Pennington Gap	0.25	Lee Co.	No	7/98	1/1	No
Phenix	0.08	Charlotte Co.	No	N/A	12/5	No
Pocahontas	0.45	Every six years	No	7/94	12/5	No
Pound	0.40	Wise Co.	No	...	12/5	No
Pulaski	0.34	Pulaski Co.	No	1/98	6/5; 12/5	No
Purcellville	0.24	Loudoun Co.	No	1/98	6/5; 12/5	No
Quantico	0.25	Pr. William Co.	No	1/96	12/1	No
Remington	0.12	Every four years	No	1/94	3/5	No
Richlands	0.16	Tazewell Co.	No	N/A	12/31	Yes
Ridgeway	0.07	Every two years	No	1/94	12/5	No

\* Tax rate is the nominal tax rate given in dollars per \$100 of assessed value.

... No response provided.

N/A Not applicable.

Table 2.1 (continued)

Locality	Tax Rate*	Frequency of Assessment	Employs FullTime Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
<b>Towns (continued)</b>						
Round Hill	0.22	Loudon Co.	No	N/A	12/5	No
Rural Retreat	0.25	Wythe Co.	No	1/97	1/1	No
Saint Charles	0.10	Lee Co.	No	N/A	1/5	No
Saint Paul	0.18	Wise Co.	No	1/97	12/5	Yes
Saltville	0.15	Smyth Co.	No	1/98	12/5	No
Saxis	0.08	Accomack Co.	No	N/A	12/5	No
Shenandoah	0.28	Page Co.	No	1/97	6/5; 12/5	No
Smithfield	0.23	Isle of Wight Co.	No	1/98	12/5	No
South Boston	0.19	Every six years	No	1/98	12/5	No
South Hill	0.30	Mecklenburg Co.	No	1/98	1/5	Yes
Stanley	0.16	Page Co.	No	1/97	12/5	No
Stephens City	0.075	Frederick Co.	No	1/97	12/5	No
Strasburg	0.22	Shenandoah Co.	No	1/95	6/5; 12/5	No
Stuart	0.19	Patrick Co.	No	1/97	12/31	Yes
Tappahannock	0.13	Every six years	No	1/97	12/5	Yes
Tazewell	0.26	Tazewell Co.	No	1/94	12/5	No
The Plains	0.075	Fauquier Co.	No	N/A	3/15	No
Timberville	0.17	Rockingham Co.	No	1/94	12/31	No
Urbanna	0.19	Middlesex Co.	No	N/A	12/5	No
Victoria	0.15	Every six years	No	7/98	12/5	Yes
Vienna	0.31	Fairfax Co.	No	1/98	7/28; 12/5	No
Vinton	0.05	Roanoke Co.	No	N/A	6/5; 12/5	No
Wakefield	0.093	Every six years	No	1/94	2/5	No
Warrenton	0.17	Fauquier Co.	No	1/98	6/5; 12/5	No
Warsaw	0.08	Richmond Co.	No	1/97	12/5	Yes
Waverly	0.22	Sussex Co.	No	1/94	12/31	No
Weber City	0.12	Scott Co.	No	1/92	12/20	No
West Point	0.545	King William Co.	No	1/97	8/5	Yes
Windsor	0.19	Isle of Wight Co.	No	1/98	12/5	No
Wise	0.26	Wise Co.	No	1/97	12/5	Yes

\* Tax rate is the nominal tax rate given in dollars per \$100 of assessed value.

... No response provided.

N/A Not applicable.

**Table 2.1 (continued)**

Locality	Tax Rate*	Frequency of Assessment	Employs FullTime Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
<b>Towns (continued)</b>						
Woodstock	0.18	Every five years	No	1/96	12/5	No
Wytheville	0.143	Every six years	No	1/97	12/15	No
Unweighted mean	0.19					
Median	0.18					
First quartile	0.11					
Third quartile	0.24					

\* Tax rate is the nominal tax rate given in dollars per \$100 of assessed value.

N/A Not applicable.

**Table 2.2**  
**Real Property Effective True Tax Rate, 1997**

Locality	Latest Reassessment	Number of Sales in Sample	Median Ratio (percent)	Coefficient of Dispersion (percent)	Average Nominal Tax Rate (per \$100)	Average Effective True Tax Rate (per \$100)
<b>Cities</b>						
Alexandria	Annual	1,155	98.95	6.57	1.07	1.06
Bedford *	1995	83	86.18	15.84	0.71	0.61
Bristol	1997	214	89.61	16.00	1.10	0.99
Buena Vista *	1995	67	78.18	16.22	0.96	0.75
Charlottesville	Annual	513	97.55	8.93	1.11	1.08
Chesapeake *	Annual	3,906	95.56	4.01	1.26	1.20
Clifton Forge *	1994	60	81.43	31.77	1.20	0.98
Colonial Heights	1996	252	87.16	8.14	1.25	1.09
Covington *	1995	90	80.11	16.00	0.80	0.64
Danville	1996	553	90.85	31.83	0.71	0.65
Emporia	1996	65	89.80	26.31	0.84	0.75
Fairfax	Annual	301	96.07	8.96	0.99	0.95
Falls Church	Annual	179	100.85	14.25	1.11	1.12
Franklin *	1995	96	96.00	19.43	0.86	0.83
Fredericksburg *	1995	223	98.44	16.45	1.16	1.14
Galax	1996	75	88.62	17.37	0.79	0.70
Hampton *	Annual	1,312	98.10	6.23	1.23	1.21
Harrisonburg	1997	218	94.92	9.15	0.62	0.59
Hopewell	1997	249	94.89	12.19	1.14	1.08
Lexington *	1995	85	75.83	24.80	0.85	0.64
Lynchburg	1997	304	94.44	8.66	1.11	1.05
Manassas	Annual	426	97.50	7.09	1.24	1.21
Manassas Park	Annual	115	98.76	9.00	1.44	1.42
Martinsville	1997	145	91.54	15.76	0.94	0.86
Newport News *	Annual	610	96.58	4.21	1.20	1.16
Norfolk *	Annual	1,593	95.43	8.91	1.40	1.34
Norton	1996	31	98.87	19.50	0.70	0.69
Petersburg *	Annual	330	94.42	7.99	1.43	1.35
Poquoson *	1997	92	96.00	5.45	1.12	1.08
Portsmouth *	Annual	1,043	94.12	7.52	1.36	1.28
Radford	1996	132	87.41	13.51	0.70	0.61
Richmond	Annual	508	91.77	15.81	1.43	1.31
Roanoke	Annual	1,202	93.01	8.17	1.22	1.13
Salem	1997	254	85.79	7.68	1.18	1.01
Staunton	1997	481	90.60	31.52	1.00	0.91

\* Locality uses fiscal year re-assessment. Calculations based on fiscal 1995-1996 and 1996-1997.

\* Tax rate includes additional district levies.

**Table 2.2 (continued)**

Locality	Latest Reassessment	Number of Sales in Sample	Median Ratio (percent)	Coefficient of Dispersion (percent)	Average Nominal Tax Rate (per \$100)	Average Effective True Tax Rate (per \$100)
<b>Cities (continued)</b>						
Suffolk *	Annual	701	90.98	16.18	1.02	0.93
Virginia Beach *	Annual	7,108	91.66	7.73	1.22	1.12
Waynesboro	1997	204	91.22	11.04	0.97	0.88
Williamsburg *	Annual	112	93.19	11.75	0.54	0.50
Winchester	1995	241	98.49	31.97	0.59	0.58
Unweighted mean					1.04	0.96
Median					1.10	1.00
First quartile					0.85	0.74
Third quartile					1.22	1.14
<b>Counties</b>						
Accomack *	Annual	274	81.97	26.37	0.74	0.61
Albemarle	1997	1,531	96.87	7.12	0.72	0.70
Alleghany	1992	109	75.41	17.37	0.71	0.54
Amelia	1994	137	76.67	25.75	0.60	0.46
Amherst	1996	399	86.94	19.13	0.51	0.44
Appomattox	1996	228	76.92	21.37	0.52	0.40
Arlington	Annual	2,422	94.74	9.76	0.99	0.93
Augusta	1997	771	94.44	11.02	0.58	0.55
Bath	1997	91	73.40	33.00	0.50	0.37
Bedford	1995	1,607	88.31	31.84	0.58	0.51
Bland	1996	55	81.50	31.54	0.69	0.56
Botetourt	1993	455	79.66	32.00	0.75	0.60
Brunswick	1994	178	72.72	30.35	0.59	0.43
Buchanan	1995	78	92.14	27.70	0.59	0.54
Buckingham	1993	176	74.10	35.40	0.48	0.36
Campbell	1997	455	95.03	10.08	0.51	0.48
Caroline	1994	270	92.90	21.09	0.71	0.66
Carroll	1992	347	71.22	25.29	0.53	0.38
Charles City	1997	66	91.34	21.50	0.70	0.64
Charlotte	1997	150	94.01	32.00	0.65	0.61
Chesterfield	Annual	5,348	93.60	6.34	1.09	1.02
Clarke	1994	105	91.19	16.12	0.87	0.79
Craig	1994	78	73.74	27.15	0.60	0.44
Culpeper	1993	298	95.68	15.79	0.74	0.71
Cumberland	1994	125	79.94	23.37	0.53	0.42

\* Locality uses fiscal year re-assessment. Calculations based on fiscal 1995-1996 and 1996-1997.

\* Tax rate includes additional district levies.



**Table 2.2 (continued)**

Locality	Latest Reassessment	Number of Sales in Sample	Median Ratio (percent)	Coefficient of Dispersion (percent)	Average Nominal Tax Rate (per \$100)	Average Effective True Tax Rate (per \$100)
<b>Counties (continued)</b>						
Dickenson	1994	52	77.16	31.68	0.65	0.50
Dinwiddie	1997	279	92.45	31.58	0.74	0.68
Essex	1997	175	98.65	31.75	0.52	0.51
Fairfax *	Annual	13,159	90.71	6.24	1.25	1.13
Fauquier	1994	663	91.19	13.12	1.03	0.94
Floyd	1995	168	76.20	26.30	0.70	0.53
Fluvanna	1994	203	86.85	17.37	0.68	0.59
Franklin	1995	500	88.69	17.34	0.55	0.49
Frederick	1997	788	99.21	13.56	0.59	0.59
Giles	1994	203	79.87	20.25	0.68	0.54
Gloucester	1994	444	87.05	13.25	0.93	0.81
Goochland	1997	318	90.30	14.69	0.70	0.63
Grayson	1996	303	69.13	31.72	0.71	0.49
Greene	1997	200	90.79	15.81	0.76	0.69
Greensville	1996	70	79.52	27.02	0.61	0.48
Halifax	1992	387	78.04	27.10	0.38	0.30
Hanover	Annual	1,578	90.49	10.75	0.73	0.66
Henrico *	Annual	4,547	90.25	8.21	0.94	0.85
Henry	1997	316	86.41	8.33	0.60	0.52
Highland	1994	50	84.89	27.50	0.60	0.51
Isle of Wight *	1995	264	92.91	16.00	0.72	0.67
James City	Annual	682	94.39	5.70	0.87	0.82
King and Queen	1996	74	84.98	21.50	0.65	0.55
King George	1996	220	96.37	17.47	0.75	0.72
King William *	1997	201	94.29	15.78	0.61	0.58
Lancaster	1994	240	98.80	21.08	0.51	0.50
Lee	1992	241	80.47	30.80	0.74	0.60
Loudoun	Annual	2,794	94.74	8.69	1.06	1.00
Louisa	1997	437	96.36	31.83	0.67	0.65
Lunenburg	1992	134	77.51	28.12	0.55	0.43

\* Locality uses fiscal year re-assessment. Calculations based on fiscal 1995-1996 and 1996-1997.

\* Tax rate includes additional district levies.

**Table 2.2 (continued)**

Locality	Latest Reassessment	Number of Sales in Sample	Median Ratio (percent)	Coefficient of Dispersion (percent)	Average Nominal Tax Rate (per \$100)	Average Effective True Tax Rate (per \$100)
<b>Counties (continued)</b>						
Madison	1996	123	92.67	14.05	0.65	0.60
Mathews	1993	192	88.63	31.75	0.68	0.60
Mecklenburg	1992	364	77.73	31.97	0.35	0.27
Middlesex	1995	322	93.09	31.87	0.50	0.47
Montgomery	1995	992	81.85	15.94	0.72	0.59
Nelson	1997	294	100.37	15.86	0.67	0.67
New Kent	1996	297	89.75	14.61	0.82	0.74
Northampton	1993	150	85.55	26.25	0.69	0.59
Northumberland	1994	390	88.40	31.63	0.56	0.50
Nottoway	1994	158	77.39	31.11	0.63	0.49
Orange	1992	199	92.34	10.75	0.68	0.63
Page	1997	344	97.33	31.40	0.54	0.52
Patrick	1997	148	87.46	31.63	0.47	0.41
Pittsylvania	1994	450	80.00	19.43	0.59	0.47
Powhatan	1994	305	85.52	31.75	0.77	0.66
Prince Edward	1997	200	86.06	30.11	0.50	0.43
Prince George	Annual	249	91.81	13.10	0.90	0.83
Prince William *	Annual	3,355	94.88	6.87	1.36	1.29
Pulaski	1992	411	76.18	17.35	0.70	0.53
Rappahannock	1992	80	92.59	19.49	0.80	0.74
Richmond	1997	80	89.77	25.55	0.50	0.45
Roanoke	Annual	1,593	94.09	6.17	1.13	1.06
Rockbridge	1996	229	84.01	31.99	0.57	0.48
Rockingham	1994	814	84.24	31.77	0.67	0.57
Russell	1995	236	78.45	29.15	0.64	0.50
Scott	1992	201	75.00	34.75	0.72	0.54
Shenandoah	1996	465	94.74	31.75	0.61	0.58
Smyth	1992	300	77.51	22.12	0.75	0.58
Southampton	1996	117	85.85	21.80	0.58	0.50
Spotsylvania	1996	965	93.23	7.95	0.92	0.86
Stafford	1996	1,073	93.56	8.54	1.08	1.01
Surry	1996	56	88.42	31.61	0.66	0.58
Sussex	1994	97	90.00	31.25	0.59	0.53
Tazewell	1994	400	82.29	19.38	0.56	0.46
Warren	1997	401	95.71	16.05	0.68	0.65

\* Tax rate includes additional district levies.

**Table 2.2 (continued)**

Locality	Latest Reassessment	Number of Sales in Sample	Median Ratio (percent)	Coefficient of Dispersion (percent)	Average Nominal Tax Rate (per \$100)	Average Effective True Tax Rate (per \$100)
<b>Counties (continued)</b>						
Washington	1997	550	86.34	19.36	0.66	0.57
Westmoreland	1995	295	92.31	24.02	0.64	0.59
Wise	1997	258	92.00	31.93	0.45	0.41
Wythe	1997	304	83.34	21.75	0.60	0.50
York	1996	515	96.18	6.05	0.86	0.83
Unweighted mean					0.69	0.60
Median					0.67	0.57
First quartile					0.58	0.49
Third quartile					0.74	0.66
<b>All cities and counties</b>						
Virginia total <sup>†</sup>			91.75		1.03	0.95
Unweighted mean					0.79	0.71
Median					0.71	0.61
First quartile					0.60	0.51
Third quartile					0.97	0.87
<sup>†</sup> Computed by the Virginia Department of Taxation. All other measures of central tendency were compiled by the Cooper Center. Source: Virginia Department of Taxation, <i>The 1997 Assessment/States Ration Study</i> (Richmond, April 1999). Table 1 and 3.						



## Section 3

### Real Property Tax Relief Plans and Housing Grants for the Elderly and Disabled, 1999

Sections §§58.1-3210 through 58.1-3218 of the *Code of Virginia* provide that localities may adopt an ordinance allowing property tax relief for elderly and disabled persons. The relief may be in the form of either deferral or exemption from taxes, subject to certain statutory restrictions. The applicant for tax relief must be either disabled or not less than 65 years of age and must be the owner of the property for which relief is sought. The property must be the sole dwelling of the applicant. In addition, localities now have the option of exempting or deferring the portion of a person's tax that represents the increase in tax liability since the year the taxpayer reached 65 years of age or became disabled.

The enabling statute also sets gross combined income and net worth limitations. The total combined gross income from all sources, including the income of relatives living in the dwelling, may not exceed \$30,000 during the previous year. Localities may elect to exclude up to the first \$6,500 of income of each relative, except the spouse, from this sum. In addition, up to the first \$7,500 of any income received by the owner as permanent disability compensation may be excluded. The net combined financial worth of the applicant and spouse may not exceed \$100,000.<sup>1</sup>

Further, manufactured homes that are owned by elderly and disabled persons are now included in the allowable property tax exemptions whether or not they are permanently affixed. This net worth excludes the value of the dwelling and one acre of land upon which it is situated. The statute eliminates income limits for a relative or a relative's spouse living with an elderly or disabled person who can no longer care for himself or herself due to a physical or mental condition. This means that to qualify for this eliminated income limit, the owner of the residence must not transfer assets in excess of \$5,000 without adequate consideration within a three year period prior to or after the relative moves into the residence.

Most cities and counties have adopted some form of property tax relief for the elderly. The City of Emporia is the only city without an elderly relief plan. There are 76 counties with elderly relief plans in effect. Of the 154 surveyed towns, 56 reported having an elderly relief plan; in most towns the

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or town adjacent to such a locality may increase the combined income limitation to \$40,000 and the maximum net worth to \$150,000. In addition, the cities of Manassas, Manassas Park, Chesapeake, Portsmouth, Suffolk, and Virginia Beach, the counties of Chesterfield, Fauquier, Henrico, and Stafford, and the Town of Leesburg may also adopt the higher limitations. Section §58.1-3211 authorized this exemption.

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<sup>1</sup> Any city, county, or town having a 1980 population of more than 500,000 or any city, county,

plan is the same as the plan of the county in which the town is located.

The table below indicates the range and median of the combined gross income allowance and combined net worth limitations for those cities, counties and towns responding to the survey. These allowances and limitations are subject to restrictions and exceptions determined by the localities.

	<u>Cities</u>	<u>Counties</u>	<u>Towns</u>
Combined Gross			
Income Allowance:			
Minimum:	\$ 7,500	\$ 5,000	\$ 5,000
Maximum:	40,000	52,000	75,000
Median:	20,000	18,000	15,000
Combined Net			
Worth Limitations:			
Minimum:	15,000	5,000	5,000
Maximum:	150,000	165,000	195,000
Median:	60,000	51,690	50,000

The following table indicates, for those cities, counties, and towns responding to the relevant questions in the survey, how many localities have a tax relief plan that applies to both the elderly and the disabled, the elderly only, or the disabled only. A majority of the localities use an exemption plan whereby an owner is exempt from all or part of the taxes on the dwelling; usually the exemption is based on a sliding scale, with the percentage of the exemption decreasing as the income and/or net worth of the owner increases.

	<u>Elderly &amp; Disabled</u>	<u>Elderly Only</u>	<u>Disabled Only</u>
Cities	35	4	0
Counties	73	3	0
Towns	43	13	0

Only a handful of localities provide tax relief plans for renters. Four cities do so (Alexandria, Charlottesville, Fairfax, and Falls Church). All but one are in Northern Virginia.

**Table 3.1** summarizes the various tax relief plans offered to elderly and disabled property owners in Virginia. The figures under the combined gross income heading reflect, first, the maximum allowable income (including the income of all relatives living with the owner) for an owner to be eligible for relief and, second, the amount of income of each relative, except the spouse, which is exempted from this amount. For example, if the table reads "\$7,500; first \$1,500 exempt," this indicates that the combined income of the owner and all relatives living with him/her may not exceed \$7,500, except that the first \$1,500 income of each relative except the spouse is not included in computing this amount. The combined net worth amount excludes the value of the dwelling and one acre of land upon which it is situated. Most cities, counties, and towns with relief plans make them available both for elderly and disabled residents. If the locality provides relief to only the elderly, it is clearly indicated in the table beneath the locality's name. If not specified, the locality offers relief to both the elderly and the disabled. **Table 3.2** details relief plans for renters.

**Table 3.1  
Real Property Owner Tax Relief Plans for the Elderly and Disabled, 1999**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.					
Alexandria	\$25,000; first \$6,500 exempt; first \$7,500 of disability income may be exempt	\$150,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 10,000		Full exemption	
			10,001 - 20,000		\$1,500 exemption	
			20,001 - 25,000		May defer tax @ 8% interest	
Bedford	\$7,500	\$20,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 3,000	100%	\$5,401 - 6,000	50%
			3,001 - 3,600	90%	6,001 - 6,600	40%
			3,601 - 4,200	80%	6,601 - 7,200	30%
			4,201 - 4,800	70%	7,201 - 7,500	20%
			4,801 - 5,400	60%		
			(maximum: \$300)			
Bristol	\$15,000	\$30,000	<u>Net Worth (\$)</u>			
			<u>Income</u>		0- 10,001- 20,001-	
			\$ 0 - 6,000	80%	10,000 20,000	30,000
			6,001 - 9,000	60%		
			9,001 -12,000	40%		
			12,001 -15,000	20%		
Buena Vista	\$20,000	\$50,000	25% exemption, frozen unless owners do not qualify.			
Charlottesville	\$22,000; first \$4,000 exempt; first \$7,500 of disability income may be exempt	\$75,000	<u>Net Worth (\$)</u>			
			<u>Income</u>		0- 18,751- 37,501- 56,251-	
			\$ 0 - 8,800	100%	18,750 37,500	56,250 75,000
			8,801 - 13,200	80%		
			13,201 - 17,600	60%		
			17,601 - 22,000	40%		
			<u>Deferral</u>			
			22,001 - 25,000	20%	20%	20%
Chesapeake	\$36,500	\$130,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 14,000	100%	\$19,501 - 21,500	50%
			14,001 - 15,000	90%	21,001 - 22,500	40%
			15,001 - 16,500	80%	22,501 - 24,000	30%
			16,501 - 18,000	70%	24,001 - 25,500	20%
			18,001 - 19,500	60%	25,501 - 30,000	10%

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption					
<b>Cities (continued)</b>								
Clifton Forge	\$20,000	\$30,000	<u>Net Worth (\$)</u>					
			<u>Income</u>	0- 10,000	10,001- 15,000	15,001- 20,000	20,001- 25,000	25,001- 30,000
			\$0 - 8,500	100%	95%	90%	85%	80%
			8,501 - 12,500	75%	70%	65%	60%	55%
			12,501 - 16,500	50%	45%	40%	35%	30%
			16,501 - 20,000	25%	20%	15%	10%	5%
Colonial Heights	\$18,500	\$70,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>		
			40 - 9,500	100%	\$13,501-14,500	50%		
			9,501 - 10,500	90%	14,501-15,500	40%		
			10,501 - 11,500	80%	15,501-16,500	30%		
			11,501 - 12,500	70%	16,501-17,500	20%		
			12,501 - 13,500	60%	17,501-18,500	10%		
(maximum: \$1,000)								
Covington (Elderly only)	\$15,000	\$40,000	50% exemption (maximum: \$150)					
Danville (Elderly only)	\$13,500	\$40,000	<u>Net Worth (\$)</u>					
			<u>Income</u>	0- 5,000	5,001- 15,000	15,001- 25,000	25,001- 35,000	35,001- 40,000
			\$0 - 3,000	100%	90%	80%	70%	60%
			3,001 - 4,750	90%	80%	70%	60%	50%
			4,751 - 6,500	80%	70%	60%	50%	40%
			6,501 - 8,250	70%	60%	50%	40%	30%
			8,251 - 10,000	60%	50%	40%	30%	20%
			10,001 - 11,750	50%	40%	30%	20%	10%
11,751 - 13,500	40%	30%	20%	10%	5%			
Fairfax	\$40,000	\$150,000	City pays the first \$700 of tax for people with adjusted income under \$30,000.					
Falls Church	\$40,000	\$150,000	100% exemption (maximum: \$700) Deferral of all taxes over \$700 exemption.					
Franklin	\$15,000	\$40,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 6,000	100%	\$10,001-11,000	50%		
			6,001 - 7,000	90%	11,001-12,000	40%		
			7,001 - 8,000	80%	12,001-13,000	30%		
			8,001 - 9,000	70%	13,001-14,000	20%		
			9,001 -10,000	60%	14,000-15,000	10%		



**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
<b>Cities (continued)</b>						
Fredericksburg <sup>a</sup>	\$25,000	\$50,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 15,000		100%	
			15,001 - 20,000		80%	
			20,001 - 25,000		60%	
			(maximum: \$600)			
			Any taxes over exempt amount may be deferred.			
Galax	\$16,000	\$40,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 11,000	100%	\$13,501 - 14,500	40%
			\$11,001 - 12,500	80%	\$14,501 - 16,000	20%
			\$12,501 - 13,500	60%		
			(maximum: \$150)			
Hampton	\$24,999	\$75,000	Income < \$16,000: exemption equals 100%. \$16,001-\$24,999: exemption determined by subtracting \$16,001 from combined income, then dividing difference by \$8,000 to determine percentage of tax liability. Percentage is multiplied by entire amount of real estate tax against property. Resulting product is amount of tax liability. \$25 min. - \$350 max. exemption. Deferral to 100%.			
Harrisonburg <sup>b</sup>	\$18,000	\$50,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 9,000	80%	\$12,001 - 15,000	40%
			9,001 - 12,000	60%	15,001 - 18,000	20%
			(maximum: \$400)			
Hopewell	\$25,000 \$4,000 exemption for each relative	\$75,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - \$15,000		100%	
			15,001 - \$25,000		50%	
			(maximum: \$850)			
Lexington	\$14,000	\$60,000	<u>Income</u>	<u>Net Worth (\$)</u>		
			\$ 0 - 6,000	30,000 & Below	\$30,001-\$60,000	
			6,001 - 8,000	80%	70%	
			8,001 - 10,000	60%	50%	
			10,001 - 12,000	40%	30%	
			12,001 - 14,000	20%	10%	
				10%	5%	

<sup>a</sup> City provides tax relief for elderly mobile home residences.

<sup>b</sup> City provides tax relief for elderly/disabled mobile home residences.

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption								
<b>Cities (continued)</b>											
Lynchburg	\$23,000	\$60,000									
	<u>Net Worth (\$)</u>										
	0-5,000	5,001-10,000	10,001-15,000	15,001-20,000	20,001-25,000	25,001-30,000	30,001-35,000	35,001-40,000	40,001-45,000	45,001-50,000	50,001-60,000
<u>Income</u>	<u>5,000</u>	<u>10,000</u>	<u>15,000</u>	<u>20,000</u>	<u>25,000</u>	<u>30,000</u>	<u>35,000</u>	<u>40,000</u>	<u>45,000</u>	<u>50,000</u>	<u>60,000</u>
\$ 0 - 6,000	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	25%
6,001 - 7,000	100%	93%	93%	93%	93%	93%	93%	93%	93%	93%	25%
7,001 - 8,000	93%	93%	93%	93%	93%	93%	93%	90%	89%	88%	25%
8,001 - 11,000	93%	93%	93%	93%	91%	90%	89%	89%	88%	87%	25%
11,001 - 13,000	93%	93%	93%	90%	89%	88%	87%	86%	86%	86%	25%
13,001 - 15,000	93%	93%	88%	88%	87%	87%	86%	86%	86%	85%	25%
15,001 - 18,000	88%	87%	87%	87%	86%	86%	86%	85%	84%	83%	25%
18,001 - 19,000	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Manassas	\$40,000	\$150,000	100% deferral. Income < \$20,000 gets \$500 exemption. Defer/pay Tax Bill balance. \$20,001 - \$40,000: may defer only.								
Manassas Park (Elderly only)	\$30,000	\$75,000	<u>Income</u>		<u>Exemption</u>						
			\$ 0 - 26,000		100%						
			26,001 - 30,000		up to \$450						
Martinsville	\$20,000	\$65,000	<u>Income</u>		<u>Exemption</u>		<u>Income</u>		<u>Exemption</u>		
			\$ 0 - 10,000		100%		\$15,001 - 16,000		50%		
			10,001 - 12,000		90%		16,001 - 17,000		40%		
			12,001 - 13,000		80%		17,001 - 18,000		30%		
			13,001 - 14,000		70%		18,001 - 19,000		20%		
			14,001 - 15,000		60%		19,000 - 20,000		10%		
			(maximum \$400)								
Newport News <sup>c</sup>	\$30,000; H. U. D. income limits	\$75,000	Exemption: Income of \$14,000 or less -100% exemption. If income > \$14,000, exemption is equal to portion of tax which exceeds 3% of income (max.: \$600). Deferral to 100%.								
Norfolk	\$20,000; first \$6,500 exempt	\$75,000	<u>Income</u>		<u>Exemption</u>		<u>Income</u>		<u>Exemption</u>		
			\$ 0 - 10,000		100%		\$15,001 - 16,000		50%		
			10,001 - 12,000		90%		16,001 - 17,000		40%		
			12,001 - 13,000		80%		17,001 - 18,000		30%		
			13,001 - 14,000		70%		18,001 - 19,000		20%		
			14,001 - 15,000		60%		19,001 - 20,000		10%		
Norton	\$15,000	\$25,000	100% exemption (maximum \$100)								

<sup>c</sup> City provides personal property tax relief on mobile home residences for low income elderly with same income and net worth requirements set forth in real property tax exemption.

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
<b>Cities (continued)</b>							
Petersburg	\$20,000 First \$4,000 exempt for each relative	\$50,000	50% exemption (maximum: \$300)				
Poquoson	\$27,000	\$75,000	Exemption is sum by which property tax exceeds tax for year in which owner became 65. Any eligible owner who was 65 or permanently & totally disabled prior to tax year is eligible for exemption of sum by which property tax exceeds the property tax due on prior tax year.				
Portsmouth	\$19,000	\$64,200	<u>Income</u> <u>Exemption</u> <u>Income</u> <u>Exemption</u>				
			\$ 0 - 14,000    100%    16,000-16,500    50%				
			14,001 - 14,500    90%    16,501-17,000    40%				
			14,501 - 15,000    80%    17,001-17,500    30%				
			15,001 - 15,500    70%    17,501-18,000    20%				
			15,501 - 16,000    60%    18,001-19,000    10%				
Radford	\$20,000 First \$6,500 exempt	\$60,000 <sup>d</sup>	100% exemption				
Richmond <sup>e</sup>	\$13,500	\$75,000	<u>Net Worth (\$)</u>				
			<u>Income</u>	0- 19,000	19,001- 37,000	37,001- 55,000	55,001- 75,000
			\$ 0 - 6,000    80%	68%	56%	44%	
			6,001 - 8,000    60%	51%	42%	33%	
			8,001 - 10,000    40%	34%	28%	22%	
			10,001 - 13,500    20%	17%	14%	11%	
Roanoke	\$27,000	\$80,000	Elderly exemption is the sum by which the property tax for the year exceeds that for the year in which the owner qualifies. For the permanently and totally disabled, exemption is the sum by which the property tax for the year exceeds that for the year in which the owner qualifies.				

<sup>d</sup> Including value of the house in excess of \$100,000.

<sup>e</sup> Richmond offers a tax escrow payment program through which taxpayers with no delinquent real estate taxes may make voluntary monthly contributions towards their interest on average monthly balances which may be applied to tax payments.

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																																																
<b>Cities (continued)</b>																																																																																			
Salem	\$30,000	\$75,000	Exemption is the sum by which the property tax exceeds the tax for the year in which the owner became 65. Any eligible owner who was 65 as of 12/31 of the previous year, is eligible for exemption of a sum by which the property tax exceeds the tax due on that property for the year. The same tax exemptions for persons determined to be permanently and totally disabled are granted whether they have reached the age of 65 or not. <sup>f</sup>																																																																																
Staunton	\$16,000	\$50,000	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="8">Net Worth (\$)</th> </tr> <tr> <th colspan="2"></th> <th>0- 20,000</th> <th>20,001- 25,000</th> <th>25,001- 30,000</th> <th>30,001- 35,000</th> <th>35,001- 40,000</th> <th>40,001- 45,000</th> <th>45,001- 50,000</th> <th></th> </tr> <tr> <th>Income</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 9,500</td> <td></td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>45%</td> <td></td> </tr> <tr> <td>9,501 - 11,500</td> <td></td> <td>85%</td> <td>75%</td> <td>65%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> <td></td> </tr> <tr> <td>11,501 - 12,500</td> <td></td> <td>70%</td> <td>60%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td></td> </tr> <tr> <td>12,501 - 14,000</td> <td></td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> <td></td> </tr> <tr> <td>14,501 - 16,000</td> <td></td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> <td>5%</td> <td></td> </tr> </tbody> </table>			Net Worth (\$)										0- 20,000	20,001- 25,000	25,001- 30,000	30,001- 35,000	35,001- 40,000	40,001- 45,000	45,001- 50,000		Income										\$ 0 - 9,500		100%	90%	80%	70%	60%	50%	45%		9,501 - 11,500		85%	75%	65%	55%	50%	45%	40%		11,501 - 12,500		70%	60%	55%	50%	45%	40%	35%		12,501 - 14,000		50%	45%	40%	35%	30%	25%	20%		14,501 - 16,000		35%	30%	25%	20%	15%	10%	5%	
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Suffolk	\$20,000; first \$4,000 exempt	\$60,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 8,000</td> <td>100%</td> <td>\$14,001 - 15,500</td> <td>50%</td> </tr> <tr> <td>8,001- 9,500</td> <td>90%</td> <td>15,501 - 17,000</td> <td>40%</td> </tr> <tr> <td>9,501-11,000</td> <td>80%</td> <td>17,001 - 18,000</td> <td>30%</td> </tr> <tr> <td>11,001-12,500</td> <td>70%</td> <td>18,001 - 19,000</td> <td>20%</td> </tr> <tr> <td>12,501-14,000</td> <td>60%</td> <td>19,001 - 20,000</td> <td>10%</td> </tr> </tbody> </table>	Income	Exemption	Income	Exemption	\$ 0 - 8,000	100%	\$14,001 - 15,500	50%	8,001- 9,500	90%	15,501 - 17,000	40%	9,501-11,000	80%	17,001 - 18,000	30%	11,001-12,500	70%	18,001 - 19,000	20%	12,501-14,000	60%	19,001 - 20,000	10%																																																								
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Virginia Beach	\$30,000; first \$7,500 of disability exempt	\$100,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 16,000</td> <td>100%</td> <td>\$20,001 - 22,000</td> <td>40%</td> </tr> <tr> <td>\$16,001 - 18,000</td> <td>80%</td> <td>22,001 - 25,000</td> <td>20%</td> </tr> <tr> <td>\$18,001 - 20,000</td> <td>60%</td> <td>25,001 - 30,000</td> <td>*</td> </tr> </tbody> </table>	Income	Exemption	Income	Exemption	\$ 0 - 16,000	100%	\$20,001 - 22,000	40%	\$16,001 - 18,000	80%	22,001 - 25,000	20%	\$18,001 - 20,000	60%	25,001 - 30,000	*																																																																
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Waynesboro	\$18,000	\$25,000	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="4">Net Worth (\$)</th> </tr> <tr> <th colspan="2"></th> <th>0- 10,000</th> <th>10,001- 15,000</th> <th>15,001- 20,000</th> <th>20,001- 25,000</th> </tr> <tr> <th>Income</th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 3,600</td> <td></td> <td>90%</td> <td>80%</td> <td>70%</td> <td>50%</td> </tr> <tr> <td>3,601 - 7,200</td> <td></td> <td>80%</td> <td>70%</td> <td>50%</td> <td>30%</td> </tr> <tr> <td>7,201 - 10,800</td> <td></td> <td>70%</td> <td>50%</td> <td>30%</td> <td>20%</td> </tr> <tr> <td>10,801 - 14,400</td> <td></td> <td>50%</td> <td>30%</td> <td>20%</td> <td>15%</td> </tr> <tr> <td>14,401 - 18,000</td> <td></td> <td>30%</td> <td>10%</td> <td>10%</td> <td>10%</td> </tr> </tbody> </table>			Net Worth (\$)						0- 10,000	10,001- 15,000	15,001- 20,000	20,001- 25,000	Income						\$ 0 - 3,600		90%	80%	70%	50%	3,601 - 7,200		80%	70%	50%	30%	7,201 - 10,800		70%	50%	30%	20%	10,801 - 14,400		50%	30%	20%	15%	14,401 - 18,000		30%	10%	10%	10%																																
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		0- 10,000	10,001- 15,000	15,001- 20,000	20,001- 25,000																																																																														
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10,801 - 14,400		50%	30%	20%	15%																																																																														
14,401 - 18,000		30%	10%	10%	10%																																																																														

<sup>f</sup> The head of the household occupying the dwelling and owning title, or partial title, or deeded life estate is 65 years or older on 12/31 of the year immediately preceding the taxable year.

\* Must go with tax freeze. Anyone with assets of \$80,000 - \$100,000 may only use tax freeze

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption					
<b>Cities (continued)</b>								
Williamsburg (Elderly only)	\$18,000	\$65,000	100% deferral					
Winchester	\$26,000	\$60,000	<u>Income</u>		<u>Exemption</u>			
			\$ 0 - 10,000		100%			
			10,001 - 14,000		80%			
			14,001 - 18,000		60%			
			18,001 - 22,000		40%			
			22,001 - 26,000		20%			
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.							
Accomack	\$15,000; first \$6,500 exempt	\$35,000	<u>Income</u>		<u>Exemption</u>			
			\$ 0 - 9,999		100%			
			\$10,000 - 15,000		50%			
			(maximum \$350)					
Albemarle	\$22,000; first \$6,500 exempt	\$75,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 13,000	100%	\$17,001 - 18,000	50%		
			13,001 - 14,000	90%	18,001 - 19,000	40%		
			14,001 - 15,000	80%	19,001 - 20,000	30%		
			15,001 - 16,000	70%	20,001 - 21,000	20%		
			16,001 - 17,000	60%	21,001 - 22,000	10%		
Alleghany	\$12,500; first \$4,000 exempt	\$40,000	100% exemption					
Amelia	\$22,000 first \$6,500 exempt	\$75,000	Those certified as disabled can apply with the same gross income and net worth requirement.					
Amherst	\$20,000; first \$6,000 exempt	\$45,000	<u>Net Worth (\$)</u>					
			<u>Income</u>	<u>30,001-30,000</u>	<u>35,001-35,000</u>	<u>40,001-40,000</u>	<u>45,001-45,000</u>	<u>50,001-50,000</u>
			\$ 0 - 8,000	100%	95%	90%	85%	80%
			8,001 - 12,000	75%	70%	65%	60%	55%
			12,001 - 16,000	50%	45%	40%	35%	30%
			16,001 - 20,000	25%	20%	15%	10%	5%
			(maximum abatement is \$400 per year)					

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption						
<b>Counties (continued)</b>									
Appomattox	\$12,000; first \$5,500 exempt	\$90,000	<u>Income</u>	<u>Exemption</u>					
			\$ 0 - 5,000	80%					
			5,001 - 6,000	75%					
			6,001 - 7,000	70%					
			7,001 - 8,000	65%					
			8,001 - 9,000	60%					
			9,001 - 10,000	55%					
			10,001 - 11,000	50%					
		11,001 - 12,000	40%						
Arlington	\$40,000; first \$6,500 exempt	\$150,000	Income less than \$10,000: 100% exemption to \$1,910, balance may be deferred. Income between \$10,001 and \$20,000: partial exemption, balance may be deferred. Income between \$20,001 and \$30,000: deferral with no interest. Income \$30,001 and \$40,000: deferral with 8% interest. Assets: Up to \$75,000: eligible for exemption. \$75,001 to \$150,000: eligible for deferral only.						
Augusta	\$18,000; first \$5,000 exempt	\$50,000	Relief is based on a complex scale with the amount of relief decreasing as income and net worth increase. Relief ranges from 90% with income up to \$8,000 and net worth up to \$10,000 to 2% with income between \$15,000 and \$18,000 and net worth between \$45,001 and \$50,000.						
Bath	\$12,000; first \$2,500 exempt	\$75,000	<u>Net Worth (\$)</u>						
			<u>Income</u>	0 - 12,500	12,501 - 25,000	25,001 - 37,500	37,501 - 50,000	50,001 - 62,500	62,501 - 75,000
			\$ 0 - 4,000	100%	90%	80%	70%	60%	50%
			4,001 - 6,000	90%	80%	70%	60%	50%	40%
			6,001 - 8,000	80%	70%	60%	50%	40%	30%
			8,001 - 10,000	70%	60%	50%	40%	30%	20%
			10,001 - 12,000	60%	50%	40%	30%	20%	10%
Bedford	\$15,000; first \$4,000	\$55,000	<u>Income</u>	<u>Exemption</u>					
			\$ 0 - 6,000	95%					
			6,001 - 9,000	85%					
			9,001 - 12,000	75%					
			12,001 - 15,000	65%					
Bland	\$10,000; first \$5,000 exempt	\$25,000	100% Exemption (maximum \$200)						

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
<b>Counties (continued)</b>						
Botetourt	\$30,000; first \$6,500 exempt	\$100,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 14,000	80%		
			14,001 - 19,000	60%		
			19,001 - 24,000	40%		
			24,001 - 30,000	20%		
Buchanan	\$16,500; first \$2,000 exempt	\$50,000	\$125 exemption or amount of tax liability up to \$125.			
Campbell	\$15,000; first \$2,500 exempt	\$60,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 5,999	80%	\$10,500 - 11,999	40%
			6,000 - 7,499	70%	12,000 - 13,499	30%
			7,500 - 8,999	60%	13,500 - 15,000	20%
			9,000 - 10,499	50%		
				(maximum: \$250)		
Caroline	\$18,000; first \$4,000 exempt	\$60,000	<u>Net Worth (\$)</u>			
			0 - 30,001-			
			<u>Income</u>		<u>30,000</u>	
			\$ 0 - 8,000	75%	60,000	60%
			8,001 - 12,000	55%		40%
12,001 - 16,000	35%		20%			
16,001 - 18,000	10%		5%			
Carroll	\$14,000; first \$3,000 exempt	\$50,000	50% exemption (maximum: \$100)			
Charles City	\$30,000; first \$6,500 exempt first \$7,500 of disability may be exempt	\$75,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 12,000	100%		
			12,001 - 15,000	80%		
			15,001 - 20,000	60%		
			20,001 - 25,000	40%		
25,001 - 30,000	20%					
				(maximum: \$500)		
Chesterfield	\$40,000; first \$6,000 exempt	\$94,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 18,800	100%		
			18,801 - 27,700	75%		
			27,701 - 37,600	50%		
			37,601 - 40,000	25%		
(Maximum abatement is \$2,000 per year)						

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
<b>Counties (continued)</b>							
Clarke	\$22,000; first \$6,500 is exempt	\$65,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>	
			\$ 0 - 17,000	100%	\$19,001 - 20,000	70%	
			17,001 - 18,000	90%	20,001 - 21,000	60%	
			18,001 - 19,000	80%	21,001 - 22,000	50%	
				over 22,000	0%		
Culpeper	\$25,000; first \$4,000 exempt	\$75,000	<u>Net Worth (\$)</u>				
				0-	18,501-	37,334-	56,167-
			<u>Income</u>	<u>18,500</u>	<u>37,333</u>	<u>56,166</u>	<u>75,000</u>
			\$ 0 - 13,440	100%	90%	81%	73%
			13,441 - 16,240	90%	81%	73%	66%
			16,241 - 19,040	70%	63%	57%	51%
		19,041 - 21,840	50%	45%	40%	36%	
		21841 - 25,000	30%	27%	24%	22%	
Dickenson	\$22,000; first \$4,000 exempt	\$50,000	\$100 exemption				
Dinwiddie	\$23,000; first \$5,000 exempt	\$55,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>	
			\$ 0 - 14,000	100%	\$18,001 - 19,000	50%	
			14,001 - 15,000	90%	19,001 - 20,000	40%	
			15,001 - 16,000	80%	20,001 - 21,000	30%	
			16,001 - 17,000	70%	21,001 - 22,000	20%	
			17,001 - 18,000	60%	22,001 - 23,000	10%	
Essex	\$13,000	\$25,000	<u>Income</u>	<u>Exemption</u>			
			\$ 0 - 7,000	100%			
			7,001 - 9,000	80%			
			9,001 - 11,000	60%			
			11,001 - 13,000	40%			
				(maximum \$250)			
				(must be 65 years old or permanently and totally disabled)			
Fairfax	\$40,000; first \$6,500 exempt for disabled owners: first \$7,500 exempt.	\$150,000	<u>Income</u>	<u>Exemption</u>			
			\$ 0 - 30,000	100%			
			30,001 - 35,000	50%			
			35,001 - 40,000	25%			
Fauquier	\$35,000; first \$6,500 exempt	\$125,000	100% exemption				



**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																						
<b>Counties (continued)</b>																																									
Floyd (Elderly only)	\$15,000; first \$6,000 exempt	\$55,000	Exemption is equal to the amount by which the property tax exceeds the tax for the year in which the owner became 65. Any owner who became 65 before December 31, 1986, is eligible for exemption in the amount of tax exceeding that levied on the property in 1986.																																						
Fluvanna	\$20,000; first \$5,000 exempt	\$60,000	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="4">Net Worth (\$)</th> </tr> <tr> <th>0 - 7,500</th> <th>7,501- 20,000</th> <th>20,001- 32,500</th> <th>32,501- 45,000</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 5,000</td> <td>100%</td> <td>75%</td> <td>50%</td> <td>25%</td> </tr> <tr> <td>5,001 - 10,000</td> <td>75%</td> <td>50%</td> <td>35%</td> <td>15%</td> </tr> <tr> <td>10,001 - 15,000</td> <td>50%</td> <td>35%</td> <td>20%</td> <td>10%</td> </tr> <tr> <td>15,001 - 20,000</td> <td>25%</td> <td>15%</td> <td>10%</td> <td>5%</td> </tr> </tbody> </table>				Income	Net Worth (\$)				0 - 7,500	7,501- 20,000	20,001- 32,500	32,501- 45,000	\$ 0 - 5,000	100%	75%	50%	25%	5,001 - 10,000	75%	50%	35%	15%	10,001 - 15,000	50%	35%	20%	10%	15,001 - 20,000	25%	15%	10%	5%						
Income	Net Worth (\$)																																								
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15,001 - 20,000	25%	15%	10%	5%																																					
Franklin	\$15,000; first \$3,000 exempt	\$50,000	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="5">Net Worth (\$)</th> </tr> <tr> <th>0- 10,000</th> <th>10,001- 20,000</th> <th>20,001- 30,000</th> <th>30,001- 40,000</th> <th>40,001- 50,000</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 5,000</td> <td>95%</td> <td>85%</td> <td>75%</td> <td>65%</td> <td>40%</td> </tr> <tr> <td>5,001 - 9,000</td> <td>85%</td> <td>75%</td> <td>65%</td> <td>40%</td> <td>30%</td> </tr> <tr> <td>9,001 - 12,000</td> <td>75%</td> <td>65%</td> <td>50%</td> <td>30%</td> <td>20%</td> </tr> <tr> <td>12,001 - 15,000</td> <td>65%</td> <td>55%</td> <td>40%</td> <td>20%</td> <td>10%</td> </tr> </tbody> </table>				Income	Net Worth (\$)					0- 10,000	10,001- 20,000	20,001- 30,000	30,001- 40,000	40,001- 50,000	\$ 0 - 5,000	95%	85%	75%	65%	40%	5,001 - 9,000	85%	75%	65%	40%	30%	9,001 - 12,000	75%	65%	50%	30%	20%	12,001 - 15,000	65%	55%	40%	20%	10%
Income	Net Worth (\$)																																								
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5,001 - 9,000	85%	75%	65%	40%	30%																																				
9,001 - 12,000	75%	65%	50%	30%	20%																																				
12,001 - 15,000	65%	55%	40%	20%	10%																																				
Frederick	\$25,000; first \$6,500 exempt	\$65,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 8,000</td> <td>100%</td> <td>\$14,001 - 17,000</td> <td>70%</td> </tr> <tr> <td>8,001 - 11,000</td> <td>95%</td> <td>17,001 - 20,000</td> <td>50%</td> </tr> <tr> <td>11,001 - 14,000</td> <td>85%</td> <td>20,001 - 25,000</td> <td>25%</td> </tr> </tbody> </table>	Income	Exemption	Income	Exemption	\$ 0 - 8,000	100%	\$14,001 - 17,000	70%	8,001 - 11,000	95%	17,001 - 20,000	50%	11,001 - 14,000	85%	20,001 - 25,000	25%																						
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8,001 - 11,000	95%	17,001 - 20,000	50%																																						
11,001 - 14,000	85%	20,001 - 25,000	25%																																						
Giles	\$20,000; first \$1,500 exempt	\$35,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 9,500</td> <td>80%</td> <td>\$ 12,001 - 15,000</td> <td>40%</td> </tr> <tr> <td>9,501 - 12,000</td> <td>60%</td> <td>15,001 - 20,000</td> <td>20%</td> </tr> </tbody> </table>	Income	Exemption	Income	Exemption	\$ 0 - 9,500	80%	\$ 12,001 - 15,000	40%	9,501 - 12,000	60%	15,001 - 20,000	20%																										
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Gloucester	\$20,000; first \$3,000 exempt	\$60,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 14,000</td> <td>100%</td> <td>\$16,001 - 18,000</td> <td>60%</td> </tr> <tr> <td>14,001 - 16,000</td> <td>80%</td> <td>18,001 - 20,000</td> <td>40%</td> </tr> </tbody> </table> <p>(no exemptions over \$20,001)</p>	Income	Exemption	Income	Exemption	\$ 0 - 14,000	100%	\$16,001 - 18,000	60%	14,001 - 16,000	80%	18,001 - 20,000	40%																										
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\$ 0 - 14,000	100%	\$16,001 - 18,000	60%																																						
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Goochland	\$30,000; first \$6,500 exempt	\$100,000	100% exemption (maximum: \$400)																																						
Grayson	\$15,000; first \$2,500 exempt	\$40,000	100% exemption (maximum: \$100)																																						

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
<b>Counties (continued)</b>							
Greene	\$11,000; first \$6,500 exempt	\$40,000	<u>Income</u>	<u>Net Worth</u>	<u>Exemption</u>	<u>Deferral</u>	
			\$ 0 - 3,600	\$20,000	80%	20%	
			3,601 - 5,500	25,000	55%	20%	
			5,501 - 6,900	30,000	35%	20%	
			6,901 - 9,600	35,000	15%	10%	
			9,601 - 11,000	40,000	...	10%	
Hanover	\$30,000; First \$6,500 exempt		<u>Income</u>	<u>Exemption</u>			
			\$ 0 - 17,000	100%			
			17,001 - 25,000	75%			
			25,001 - 30,000	50%			
			(maximum: \$600)				
Henrico	\$30,000; first \$6,500 exempt	\$100,000	<u>Net Worth (\$)</u>				
			<u>Income</u>	0- 25,000	25,001- 50,000	50,001- 75,000	75,001- 100,000
			\$ 0 - 15,000	100%	100%	80%	60%
			15,001 - 19,000	100%	80%	60%	40%
			19,001 - 24,000	80%	60%	40%	30%
			24,001 - 30,000	50%	40%	30%	20%
			(maximum: \$750)				
Henry	\$16,000; first \$4,000 exempt	\$50,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>	
			\$ 0 - 9,000	90%	\$12,001 - 13,000	50%	
			9,001 - 9,961	80%	13,001 - 14,000	40%	
			9,962 - 11,000	70%	14,001 - 15,000	30%	
			11,001 - 12,000	60%	15,001 - 16,000	20%	
			(maximum: \$300)				
Isle of Wight	\$18,000; first \$4,000 exempt	\$65,000	Option to defer or taxpayer may exempt				
			<u>Income</u>	<u>Exemption</u>			
			\$ 0 - 6,000	100%			
			6,001 - 12,000	75%			
			12,001 - 18,000	50%			
			(maximum: \$500)				
James City	\$22,500; first \$6,500 exempt	\$75,000	The first \$65,000 of assessed value exempt				
King George	\$9,000; first \$1,500 exempt	\$25,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>	
			\$ 0 - 4,000	60%	\$6,001 - 7,000	30%	
			4,001 - 5,000	50%	7,001 - 8,000	20%	
			5,001 - 6,000	40%	8,001 - 9,000	10%	
			Deferral: Up to 100%				

... No response provided.

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption											
<b>Counties (continued)</b>														
King William	\$15,000	\$50,000	...											
Lancaster	\$12,200; first \$2,500 exempt	\$50,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 4,875</td> <td>100%</td> </tr> <tr> <td>4,876 - 7,310</td> <td>80%</td> </tr> <tr> <td>7,311 - 9,750</td> <td>60%</td> </tr> <tr> <td>9,751 - 12,200</td> <td>40%</td> </tr> </tbody> </table>	Income	Exemption	\$ 0 - 4,875	100%	4,876 - 7,310	80%	7,311 - 9,750	60%	9,751 - 12,200	40%	(No exemption above \$12,200)
Income	Exemption													
\$ 0 - 4,875	100%													
4,876 - 7,310	80%													
7,311 - 9,750	60%													
9,751 - 12,200	40%													
Lee	\$15,000; first \$2,000 exempt	\$40,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 9,000</td> <td>100%</td> </tr> <tr> <td>9,001 - 11,000</td> <td>75%</td> </tr> <tr> <td>11,001 - 13,000</td> <td>50%</td> </tr> <tr> <td>13,001 - 15,000</td> <td>25%</td> </tr> </tbody> </table>	Income	Exemption	\$ 0 - 9,000	100%	9,001 - 11,000	75%	11,001 - 13,000	50%	13,001 - 15,000	25%	(maximum: \$150)
Income	Exemption													
\$ 0 - 9,000	100%													
9,001 - 11,000	75%													
11,001 - 13,000	50%													
13,001 - 15,000	25%													
Loudoun	\$52,000; first \$6,500 exempt	\$165,000	Exemption: Amount by which the real estate tax exceeds 2% of gross combined income. Deferral: up to 100%.											
Louisa	\$22,000; first \$6,500 exempt	\$75,000	50% exemption (maximum: \$200)											
Mathews (Elderly only)	\$16,000	\$60,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 -10,000</td> <td>100%</td> </tr> <tr> <td>10,001 -12,000</td> <td>80%</td> </tr> <tr> <td>12,001 -14,000</td> <td>60%</td> </tr> <tr> <td>14,001 -16,000</td> <td>40%</td> </tr> </tbody> </table>	Income	Exemption	\$ 0 -10,000	100%	10,001 -12,000	80%	12,001 -14,000	60%	14,001 -16,000	40%	(maximum: \$400)
Income	Exemption													
\$ 0 -10,000	100%													
10,001 -12,000	80%													
12,001 -14,000	60%													
14,001 -16,000	40%													
Middlesex	\$12,000; first \$1,500 exempt	\$50,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 6,000</td> <td>100%</td> </tr> <tr> <td>6,001 - 8,000</td> <td>80%</td> </tr> <tr> <td>8,001 - 10,000</td> <td>60%</td> </tr> <tr> <td>10,001 - 12,000</td> <td>40%</td> </tr> </tbody> </table>	Income	Exemption	\$ 0 - 6,000	100%	6,001 - 8,000	80%	8,001 - 10,000	60%	10,001 - 12,000	40%	(maximum: \$450)
Income	Exemption													
\$ 0 - 6,000	100%													
6,001 - 8,000	80%													
8,001 - 10,000	60%													
10,001 - 12,000	40%													
Montgomery	\$21,000	\$50,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 -14,000</td> <td>100%</td> </tr> <tr> <td>14,001 -17,000</td> <td>60%</td> </tr> <tr> <td>17,001 -21,000</td> <td>40%</td> </tr> </tbody> </table>	Income	Exemption	\$ 0 -14,000	100%	14,001 -17,000	60%	17,001 -21,000	40%	Deferral: Up to 100%		
Income	Exemption													
\$ 0 -14,000	100%													
14,001 -17,000	60%													
17,001 -21,000	40%													

... No response provided.

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption						
<b>Counties (continued)</b>									
Nelson	\$18,000; first \$3,000 exempt	\$50,000	<u>Net Worth (\$)</u>						
				<u>Income</u>	<u>10,000</u>	<u>20,000</u>	<u>30,000</u>	<u>40,000</u>	<u>50,000</u>
				\$ 0 - 8,000	80%	70%	60%	50%	40%
				8,001 - 11,500	70%	60%	50%	40%	30%
				11,501 - 15,000	60%	50%	40%	30%	20%
			15,001 - 18,000	50%	40%	30%	20%	10%	
New Kent	\$24,000 exemption \$30,000 deferral	\$30,000 Exemption; \$50,000 Deferral	Exemption \$400						
Northampton	\$5,000; first \$3,000 exempt	\$20,000	<u>Income</u>	<u>Deferral</u>					
			\$ 0 - 3,500 3,501 - 5,000	100% 50%					
Orange	\$22,000; first \$4,000 exempt	\$55,000	<u>Net Worth (\$)</u>						
				<u>Income</u>	<u>15,000</u>	<u>25,000</u>	<u>35,000</u>	<u>45,000</u>	<u>55,000</u>
				\$ 0 - 12,000	80%	64%	56%	40%	32%
				12,001 - 14,500	60%	48%	42%	30%	24%
				14,501 - 17,000	50%	40%	35%	25%	20%
			17,001 - 19,500	40%	32%	28%	20%	16%	
			19,501 - 22,000	20%	16%	14%	10%	8%	
Page	\$14,000	\$50,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>			
			\$ 0 - 9,000	100%	\$11,001 - 12,000	40%			
			9,001 - 10,000	80%	12,001 - 13,000	30%			
			10,001 - 11,000	60%	13,001 - 14,000	25%			
			(No exemptions over \$14,001)						
Pittsylvania	\$12,000; first \$4,000 exempt	\$50,000	100% exemption (maximum: \$250)						
Powhatan <sup>§</sup>	\$30,000; first \$7,500 exempt for disabled only	\$75,000	<u>Income</u>	<u>Exemption</u>					
			\$ 0 - 15,000 15,001 - 30,000	75% 50%					
Prince George	\$25,000	\$65,000	<u>Income</u>	<u>Exemption</u>					
			\$ 0 - 15,000 15,001 - 25,000	100% 50%					

<sup>§</sup> Taxpayers who qualify for property relief shall not be eligible for other forms of local tax relief such as land use tax breaks.

**Table 3.1 (continued)**

Locality	Combined Gross Income	Net Worth	Relief Plan/Exemption																																
<b>Counties (continued)</b>																																			
Prince William <sup>h</sup>	May deduct the 1st \$7,500 of disability income, and non-spouse relatives may deduct up to \$6,500 of income	\$150,000	100% exemption if income less than \$22,000; 100% deferred if income less than 85% of HUD Low Income Limit; 75% deferred if income less than 90% of HUD Low Income Limit; 50% deferred if income less than 95% of HUD Low Income Limit; 25% deferred if income less than HUD Low Income Limit.																																
Pulaski	\$17,500; first \$2,500 exempt	\$45,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 10,500</td> <td>80%</td> </tr> <tr> <td>10,501 - 12,500</td> <td>60%</td> </tr> <tr> <td>12,501 - 15,500</td> <td>40%</td> </tr> <tr> <td>15,501 - 17,500</td> <td>20%</td> </tr> </tbody> </table>		Income	Exemption	\$ 0 - 10,500	80%	10,501 - 12,500	60%	12,501 - 15,500	40%	15,501 - 17,500	20%																					
Income	Exemption																																		
\$ 0 - 10,500	80%																																		
10,501 - 12,500	60%																																		
12,501 - 15,500	40%																																		
15,501 - 17,500	20%																																		
Rappahannock	\$16,172	\$75,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 14,014</td> <td>100%</td> </tr> <tr> <td>14,015 - 16,172</td> <td>50%</td> </tr> </tbody> </table>		Income	Exemption	\$ 0 - 14,014	100%	14,015 - 16,172	50%																									
Income	Exemption																																		
\$ 0 - 14,014	100%																																		
14,015 - 16,172	50%																																		
Roanoke	\$30,000; first \$6,500 exempt	\$100,000	Exemption is equal to the amount by which the property tax exceeds the tax for the year in which the owner became 65. Any owner who became 65 before December 31, 1974, is eligible for first \$6,500 exemption in the amount of tax exceeding that levied on the property in 1974.																																
Rockbridge	\$30,000; first \$6,500 exempt	\$75,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 13,000</td> <td>80%</td> </tr> <tr> <td>13,001 - 18,000</td> <td>60%</td> </tr> <tr> <td>18,001 - 23,000</td> <td>40%</td> </tr> <tr> <td>23,001 - 30,000</td> <td>20%</td> </tr> </tbody> </table>		Income	Exemption	\$ 0 - 13,000	80%	13,001 - 18,000	60%	18,001 - 23,000	40%	23,001 - 30,000	20%																					
Income	Exemption																																		
\$ 0 - 13,000	80%																																		
13,001 - 18,000	60%																																		
18,001 - 23,000	40%																																		
23,001 - 30,000	20%																																		
Rockingham	\$18,000; first \$3,500 exempt	\$50,000	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="4">Net Worth (\$)</th> </tr> <tr> <th>0- 35,000</th> <th>35,001- 40,000</th> <th>40,001- 45,000</th> <th>45,001- 50,000</th> </tr> </thead> <tbody> <tr> <td>\$ 0 -10,500</td> <td>80%</td> <td>64%</td> <td>56%</td> <td>40%</td> </tr> <tr> <td>10,501 -13,000</td> <td>60%</td> <td>48%</td> <td>42%</td> <td>30%</td> </tr> <tr> <td>13,001 -15,500</td> <td>40%</td> <td>32%</td> <td>28%</td> <td>20%</td> </tr> <tr> <td>15,501 -18,000</td> <td>20%</td> <td>16%</td> <td>14%</td> <td>10%</td> </tr> </tbody> </table>				Income	Net Worth (\$)				0- 35,000	35,001- 40,000	40,001- 45,000	45,001- 50,000	\$ 0 -10,500	80%	64%	56%	40%	10,501 -13,000	60%	48%	42%	30%	13,001 -15,500	40%	32%	28%	20%	15,501 -18,000	20%	16%	14%	10%
Income	Net Worth (\$)																																		
	0- 35,000	35,001- 40,000	40,001- 45,000	45,001- 50,000																															
\$ 0 -10,500	80%	64%	56%	40%																															
10,501 -13,000	60%	48%	42%	30%																															
13,001 -15,500	40%	32%	28%	20%																															
15,501 -18,000	20%	16%	14%	10%																															
Russell	\$15,600; first \$2,500 exempt	\$57,000	100% exemption (maximum: \$135)																																

<sup>h</sup> Taxpayers who qualify for property relief shall receive relief on the personal property tax as well as the local vehicle license tax. However, they shall not be eligible for other forms of local tax relief such as land use tax breaks.

**Table 3.1 (continued)**

Locality	Combined Gross Income	Net Worth	Relief Plan/Exemption			
<b>Counties (continued)</b>						
Scott	\$16,500; first \$1,500 exempt	\$60,000	100% exemption on first \$9,000 assessed value Maximum relief \$100.			
Shenandoah	\$16,500; first \$1,200 exempt	\$55,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 10,000	75%	\$13,501 - 15,500	45%
			10,001 - 11,500	65%	15,501 - 16,500	35%
			11,501 - 13,500	55%	(No exemptions over \$16,501)	
Smyth	\$15,000; first \$1,500 exempt	\$30,000	<u>Net Worth (\$)</u>			
				0-	18,001-	24,001-
			<u>Income</u>	<u>18,000</u>	<u>24,000</u>	<u>30,000</u>
			\$ 0 - 6,000	80%	64%	56%
			6,001 - 9,000	60%	48%	42%
			9,001 - 12,000	40%	32%	28%
Smyth	\$15,000; first \$1,500 exempt	\$30,000	12,001-15,000	20%	16%	14%
Southampton	\$7,500 first \$3,000 exempt	\$30,000	Tax deferral for real estate			
Spotsylvania	\$28,500; first \$5,500 exempt	\$100,000	100% exemption (maximum: \$610)			
Stafford	\$25,000; first \$4,000 exempt	\$75,000	100% exemption (limited to house and lot) Additional \$3,000 income allowance if owner is disabled.			
Surry	\$16,000; first \$4,000 exempt	\$30,000	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 2,500	100%		
			2,501 - 8,000	75%		
			8,001 - 12,000	50%		
			12,001 - 16,000	25%		
			(maximum: \$200)			
Tazewell (Elderly only)	\$15,000; first \$4,000 exempt	\$50,000	100% exemption (maximum: \$225)			
Warren	<u>Category I:</u> Ages 65 to 69: \$20,000	\$75,000	100% exemption			
	<u>Category II:</u> Over age 70: \$23,500	\$75,000	100% exemption			

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
<b>Counties (continued)</b>						
Washington <sup>i</sup>	\$17,219; first \$3,215 exempt	\$51,690	<u>Net Worth (\$)</u>			
				0- 17,220-	34,461-	
			<u>Income</u>	<u>17,219</u>	<u>34,460</u>	<u>51,690</u>
			\$ 0 - 6,933	80%	64%	56%
			6,934 - 10,287	60%	48%	42%
			10,288 - 13,753	40%	32%	28%
			13,754 - 17,219	20%	18%	14%
Wise	\$22,000; first \$4,000 exempt	\$75,000	\$125 exemption			
Wythe	\$15,000; first \$5,000 exempt	\$50,000	\$150 exemption			
York	\$22,000; first \$6,500 exempt; first \$7,500 of disability may be exempt	\$75,000	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 15,000	up to \$500		
			15,001 - 18,000	up to \$350		
			18,001 - 22,000	up to \$250		
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.					
Abingdon	\$12,000; first \$2,500 exempt	\$35,000	<u>Net Worth (\$)</u>			
				0- 15,001-	25,001-	
			<u>Income</u>	<u>15,000</u>	<u>25,000</u>	<u>35,000</u>
			\$ 0 - 6,000	80%	64%	56%
			6,001 - 8,000	60%	48%	42%
			8,001 - 10,000	40%	32%	28%
			10,001 - 12,000	20%	18%	14%
Altavista	Same as plan for Campbell County		...			
Ashland	\$30,000	\$100,000	50% exemption			
Berryville	Same as plan for Clarke County		N/A			
Big Stone Gap	\$22,000; first \$4,000 exempt	\$75,000 (owners)	Exempt up to \$100			

... No response provided.

N/A Not applicable.

<sup>i</sup> Members of the Disabled American Veterans or those who are eligible for membership in the Disabled American Veterans are granted a \$100 flat exemption on both real and personal property tax provided they meet the other eligibility requirements.

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
<b>Towns (continued)</b>							
Blacksburg	\$14,000; first \$4,000 exempt	\$50,000	<u>Income</u>	<u>% Of Tax That May Be Exempt</u>	<u>% Of Tax That May Be De-</u>		
<u>ferred</u>			\$ 0 - 9,000	100%	0%		
			9,001 - 11,000	60%	40%		
			11,001 - 14,000	40%	60%		
Bluefield (Elderly only)	\$14,000	\$40,000	100% exemption				
Bowling Green	\$18,000	\$60,000	N/A				
Bridgewater	\$11,000; first \$2,000 exempt	\$30,000	<u>Income</u>	<u>Net Worth (\$)</u>			
				0- 15,001-	20,001-	25,001-	
				15,000	20,000	30,000	
			\$ 0 - 6,500	80%	64%	56%	40%
			6,501 - 8,000	60%	48%	42%	30%
			8,001 - 9,500	40%	32%	28%	20%
			9,501 -11,000	20%	16%	14%	10%
Broadway (Elderly only)	\$18,000	\$50,000	Same as plan for Rockingham County				
Brookneal	Same as plan for Campbell County						
Chincoteague	Not to exceed \$15,000 first \$4,000 exempt	Not to exceed \$35,000	<u>Income</u>	<u>Exemption</u>			
			\$ 1,000 - 7,499	100%			
			7,500 - 15,000	50%			
Christiansburg	\$21,000	\$50,000	<u>Income</u>	<u>Exemption</u>			
			\$ 0- 14,000	100%			
			14,001- 17,000	60%			
			17,001 - 21,000	40%			
Clintwood	N/A	\$22,000	N/A				
Coeburn	\$12,000; first \$4,000 exempt	\$50,000	50% exemption (maximum \$50)				

N/A Not applicable.



**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
<b>Towns (continued)</b>							
Colonial Beach	\$12,000	\$50,000	Deferral is equal to the amount by which the property tax exceeds the tax for the year in which the owner became 65 or disabled.				
Crewe (Elderly only)	\$6,000; first \$4,000 exempt	\$25,000	100% exemption				
Culpeper	\$25,000; first \$4,000 exempt	\$75,000	<u>Net Worth (\$)</u>				
			<u>Income</u>				
			0- 18,500	18,501 - 34,000	34,001 - 49,500	49,501 - 65,000	
			\$ 0 - 13,440	100%	90%	81%	73%
			13,441 - 16,240	90%	81%	73%	66%
			16,241 - 19,040	70%	63%	57%	51%
Dublin	\$15,000; first \$2,500 exempt;	\$45,000	<u>Income</u>				
			\$ 0 - 8,500	<u>Exemption</u>			
			8,501 - 10,500	80%			
			10,501 - 12,500	60%			
			40%				
			20%				
Dumfries	\$22,000	\$150,000	100% exempt				
Front Royal	\$30,000	\$100,000	Deferral only, no exemption				
Glasgow	Same as Rockbridge Co.	\$75,000	Same as Rockbridge County				
Gordonsville	\$22,000; first \$4,000 exempt	\$55,000	<u>Income</u>				
			\$ 0 - 7,000	<u>Exemption</u>			
			7,001 - 9,000	80%			
			9,001 -10,500	60%			
			10,501 -12,000	50%			
			12,001 -18,000	40%			
			20%				
			If the total combined financial worth is: \$18,000-less, the above tax exemption is re- duced by: 0%				
Haymarket	Same as Prince William County						
Haysi	\$17,000	\$45,000	N/A				

N/A Not applicable.

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption	
<b>Towns (continued)</b>				
Herndon	\$40,000	\$150,000	Same as Fairfax County, except no deferral plan offered	
Hillsville	\$12,000; same as plan for Carroll County	\$40,000	50% exemption (maximum \$100)	
Hurt (Elderly only)	\$12,000; first \$4,000 exempt	\$30,000	20% reduction on the existing rate on assessed evaluation (1997 real property tax rate for the elderly is \$0.16 per \$100).	
Lebanon	\$9,500; first \$1,500 exempt	\$25,000	50% exemption	
Leesburg	\$52,000	\$195,000	100% exemption	
Luray	\$5,000	\$30,000	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 999	100%
			1,000 - 1,499	90%
			1,500 - 1,999	80%
			2,000 - 2,499	70%
			2,500 - 2,999	60%
			3,000 - 3,499	50%
			3,500 - 3,999	40%
			4,000 - 4,499	30%
			4,500 - 5,000	20%
Marion (Elderly only)	\$6,000	\$10,000	50% exemption	
Middleburg	\$52,000	\$195,000	...	
Mt. Jackson	Same as plan for Shenandoah County			
New Market	\$14,000; first \$1,200 exempt	owner & spouse: \$55,000; excluding household furnishings	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 8,000	75%
			8,001 - 9,500	65%
			9,501 - 11,000	55%
			11,001 - 12,500	45%
			12,501 - 14,000	35%
Occoquan	Same plan as Prince William County			

... No response provided.

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption					
<b>Towns (continued)</b>								
Orange	\$15,000; first \$4,000 exempt	\$55,000	<u>Net Worth (\$)</u>					
				<u>0-</u>	<u>15,001-</u>	<u>25,001-</u>	<u>35,001-</u>	<u>45,001-</u>
			<u>Income</u>	<u>15,000</u>	<u>25,000</u>	<u>35,000</u>	<u>45,000</u>	<u>55,000</u>
			\$ 0 - 7,000	80%	64%	56%	40%	32%
			7,001 - 9,000	60%	48%	42%	30%	24%
			9,001 - 10,500	50%	40%	35%	25%	20%
			10,501 - 12,000	40%	32%	28%	20%	16%
			12,001 - 15,000	20%	16%	14%	10%	8%
Pound (Elderly only)	\$16,000	\$75,000	50% exemption (maximum \$50)					
Pulaski	Total combined income is \$15,000	\$45,000	<u>Income</u>		<u>Exemption</u>			
			\$ 0 - 8,500		80%			
			8,501 - 10,500		60%			
			10,501 - 12,500		40%			
			12,501 - 15,000		20%			
Purcellville (Elderly only)	\$52,000; first \$6,500 exempt	\$195,000	Exemption: Amount by which the real estate tax exceeds 0.5% of gross combined income. Deferral: Up to 100%					
Quantico (Elderly only)	Same plan as Prince William County							
Remington	Same plan as Fauquier County							
Ridgeway (Elderly Only)	Same plan as Henry County							
Rocky Mount	\$15,000	\$50,000	<u>Net Worth</u>					
				<u>0-</u>	<u>10,001-</u>	<u>20,001-</u>		
			<u>Income</u>	<u>10,000</u>	<u>20,000</u>	<u>30,000</u>		
			\$ 0 - 5,000	95%	85%	75%		
			5,001 - 9,000	85%	75%	65%		
			9,001 -12,000	75%	65%	50%		
			12,001 -15,000	65%	55%	40%		
Round Hill	Determined by Loudon County							
South Boston (Elderly only)	\$12,000	\$20,000	Exemption: Relief is equal to that portion of the tax which exceeds 1% of combined gross income.					

**Table 3.1 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption						
<b>Towns (continued)</b>									
Stanley	Same as plan for Page County		Use county plan. If exempted from county, exempt from town tax.						
Stephens City (Elderly only)	\$12,000; first \$3,000 exempt	\$30,000	Net Worth (\$)						
			Income						
			\$ 0 - 4,000	100%	98%	94%	88%	80%	70%
			4,001 - 6,000	95%	93%	89%	83%	75%	65%
			6,001 - 8,000	85%	83%	79%	73%	65%	55%
			8,001 - 10,000	70%	68%	64%	58%	50%	40%
			10,001 - 12,000	50%	48%	44%	38%	30%	20%
Strasburg	\$16,500	N/A	The Town of Strasburg uses the same percentage exemption as Shenandoah County						
The Plains (Elderly only)	\$75,000	N/A	Same plan as Fauquier County						
Vienna	Same as plan for Fairfax County								
Vinton	\$18,000; first \$4,000 exempt	\$65,000	100% exemption						
Warrenton	\$30,000; first \$6,500 exempt	\$100,000	100% exemption						
West Point	\$15,000	\$50,000	100% exemption						
Wise (Elderly only)	\$22,000; first \$4,000 exempt	\$75,000	Same as plan for Wise County						
Wytheville	\$15,000; first \$5,000 exempt	\$50,000	100% exemption (maximum: \$62.50)						
N/A Not applicable.									

**Table 3.2**  
**Summary of Real Property Renter Tax Relief Plans and Housing Grants for the Elderly and Disabled, 1999**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan
<b>Cities</b>	Note: Only four cities responded to the items in this table.		
Alexandria	\$18,000; renters may deduct first \$7,500 of disability income & first \$6,500 of a relative	\$75,000	Maximum grant of \$1,500
Charlottesville	\$22,000; first \$4,000 exempt; in addition, renters may deduct first \$7,500 income or of disability income	\$75,000	Relief equals 25% of the amount derived by subtracting 24% of gross combined income from actual rent or \$5,280, whichever is less
Fairfax people	\$30,000; first \$6,500 exempt	\$150,000	City exempts the first \$700 for with adjusted income under \$30,000
Falls Church	\$40,000; \$6,500 exempt for relatives \$7,500 exempt for permanent disabilities	\$150,000	Varies based on income and assets; maximum grant of \$1,500
Portsmouth	First \$4,000	...	...
Staunton	\$2,500	...	...
<b>Counties</b>	Note: Every county responded "not applicable" for the following table.		
<b>Towns</b>			
Altavista	\$2,500	Same as Campbell County	
Haysi	\$4,000 per year	...	...
New Market	First \$1,200 exempt	N/A	...
...	No response provided.		
N/A	Not applicable.		



## Section 4

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### Land Use Value Assessments for Agricultural, Horticultural, Forestal, and Open Space Real Estate, 1999

The *Code of Virginia*, §§58.1-3230 through 58.1-3244, allows any locality that has adopted a comprehensive land use plan to enact a local ordinance providing for special assessments of agricultural, horticultural, forestal, and open space real estate. (Also see Article 10, Section 2, of the *Constitution of Virginia*.) For such an ordinance to be effective, the locality's land use plan must have been adopted by June 30 of the year preceding the one in which taxes are first assessed and levied under the special assessment provision. (For localities that have adopted a fiscal year assessment date of July 1, the plan must have been adopted by December 30 of the preceding year.) However, land used in agricultural and forestal production within an agricultural district, a forestal district, or an agricultural and forestal district is eligible for special assessments for land use whether or not a local land use plan or special assessments ordinance has been adopted. Such assessments are intended, as the *Code* states, to "encourage the preservation and proper use of such real estate in order to assure a readily available source of agricultural, horticultural, and forest products and of open spaces within reach of concentrations of population" and to "promote a balanced economy and ameliorate pressures which force the conversion of such real estate to more intensive uses and which are attributable in part to the assessment of such real estate at values incompatible with its use."

#### Agricultural, Horticultural, Forestal, and Open Space Real Estate

The authorizing statute sets forth certain definitions for qualifying property. Real estate devoted to agricultural use includes either land devoted to the bona fide production, for sale, of plants and animals useful to man or land that meets the requirements for payments or other compensation pursuant to a soil conservation program. Real estate devoted to horticultural use is either land devoted to the bona fide production, for sale, of fruits, vegetables, and nursery and floral products, or land that meets the requirements for payments from a soil conservation program. Real estate devoted to forestal use is land devoted to tree growth in such quantity and so spaced as to constitute a forest area. And finally, real estate devoted to open space is real property used to preserve park and recreational areas, conserve land or other natural resources, or preserve floodways and land of historic or scenic value.

Agricultural and horticultural land must consist of a minimum of five acres, while forestal land must consist of a minimum of twenty acres. Open space land must consist of a minimum of five acres. Exceptions include land adjacent to a scenic river, a scenic highway, a Virginia Byway, or public property in the Virginia Outdoors Plan as well as property in any city, county, or town having population density greater than 5,000 per square mile; in those localities

the governing body may adopt a two-acre minimum.

### **Local Authority in Land Use Assessments**

A locality may elect to include any or all of the four classifications of property in the local ordinance. While many localities provide for special assessments on all four types of property, fifteen cities, thirty-seven counties, and twenty-one towns report excluding one or more types of property. Upon the adoption of a land use assessment ordinance, the locality is authorized to direct a general reassessment in the following year.

In order to have their land assessed on the basis of use, property owners must apply to the local assessing officer at least sixty days preceding the tax year for which the special assessment is sought.<sup>1</sup> Localities may also require the owner to submit an application fee.

### **Application Fees**

Application fees vary widely by locality. Most cities charge a flat fee. Fees range from nothing (Alexandria) to \$300 for a first time applicant (Staunton). Of the 16 cities reporting fees, twelve use a flat fee. The remaining cities charge a base fee and an additional allotment per each acre assessed. The counties are almost evenly split in their method for determining fees. Of the 67 counties, 32 report using some variant of a flat rate, while 35 charge a base fee plus an additional allotment per acre. Many towns use the same method for determining application fees as is used by the county in which the town is located. Among the 27 towns reporting, 10 do not impose a fee, 9 charge a base fee

plus an additional amount per acre, and 8 charge a flat rate.

To determine approximately what application fees cost the property owner, a model was developed that assumes a 100 acre parcel. Using the 78 cities and counties that charge application fees, it was determined that the fees range from a minimum of \$10 to a maximum of \$300. The unweighted average charge is \$39, while the median fee is \$20.

### **Valuing Real Estate for Land Use Assessment**

The responsibility for determining which real estate meets the criteria for land use assessment, as set forth by the state, falls to the local assessing officer. This officer may request an opinion, depending on the type of property, from the Director of the Department of Conservation and Recreation, the State Forester, or the Commissioner of Agriculture and Consumer Services. These agency heads are also authorized to provide, either to the commissioner of revenue or to the assessing officer of each locality that has adopted a land use assessment ordinance, a statement of uniform statewide standards to be used in determining the qualifications for each type of property. Further, the State Land Evaluation Advisory Council is required to provide each locality using special assessments with a recommended range of suggested values for each type of property, based on the productive earning power of that particular type of land.

Only those indices of value that relate to agricultural, horticultural, forestal, or open space use may be considered in determining the assessment. Any structure not related to such special use and the real estate upon which the structure is located shall not be included in the special assessment, but must be taxed on the basis used for

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<sup>1</sup> In the case of a general reassessment, the property owner may submit the application up until thirty days after the notice of an increase in assessment.



assessing other real property in the locality.

### Changes in Use

Land use assessment may remain in effect only as long as the property is used for the purpose for which the special assessment is granted. A change in assessment is based only upon a change in the use of the land. A change in ownership does not bring about a change in assessment unless the new owner changes the use of the land from qualifying to non-qualifying.

If the qualifying land reverts to a non-qualifying use, the property is subject to roll-back taxes. These taxes are equal to the amount by which the tax on the property, had it been assessed on the same basis as other non-qualifying property in the locality, exceeds the tax that was paid on the property under special assessment. This provision is applicable to the five most recent complete tax years prior to the change. Property owners are also held responsible for simple interest at the same rate applicable to delinquent taxes in each locality, pursuant to §58.1-3915 or §58.1-3916 of the *Code of Virginia*. Any change in use must be reported to the commissioner of revenue or other assessing officer within sixty days. Failure to comply subjects the owner to the amount of tax due plus interest and

penalties, to be determined by the local ordinance.

There is also a penalty for any misstatement made in the application for special assessment. In such a case, the owner is liable for all taxes which would have been incurred, had the real estate not been subject to special assessment, together with penalties due on such sum. If the misstatement was made with the intent to defraud the locality, the owner is assessed an additional penalty of 100 percent of the unpaid taxes.

### The Use of Special Assessments

The use of special assessments in Virginia localities has been increasing. In 1973, the first year in which local ordinances could take effect, only four localities—Fauquier, Loudoun, Prince William, and Virginia Beach—had adopted special assessment ordinances. By 1999, however, 114 localities reported land use assessment ordinances in effect (20 cities, 67 counties, and 27 towns). **Table 4.1** presents the information for those 114 localities reporting a land use assessment ordinance in effect for the 1999 tax year. The table includes the effective date of the ordinance, the types of real estate included, and the cost of the application fee. Section 5 will provide details on agricultural and forestal districts in the Commonwealth.

**Table 4.1  
Land Use Value Assessments for Agricultural, Horticultural, Forestal, and  
Open Space Real Estate, 1999**

Locality (Effective Date of Ordinance*)	Types of Real Estate Subject to Special Assessment <sup>†</sup>	Application Fee
<b>Cities</b>	Note: All cities responded to the survey. Those that answered “not applicable” for all items in this table are excluded.	
Alexandria (1982)	OS	None
Buena Vista (1984)	A, H, F	\$10
Chesapeake (6/24/1975)	A, H, F, OS	\$10
Danville (7/1/1987)	A, F	\$10, plus \$0.10 per acre
Franklin (1988)	A, H, F	\$25
Fredericksburg (1976)	A, H, F, OS	\$25
Hampton (1978)	H	\$25 for 1st-time applicant
Harrisonburg (1983)	A, H, F, OS	\$25
Lynchburg N/A	A, H, F, OS	N/A
Manassass (1976)	H, F	N/A
Newport News (1977)	A	\$10
Petersburg (1974)	H, F	N/A
Portsmouth (1977)	OS	N/A
Radford (1978)	H, F	None
Roanoke (1977)	A	\$10, plus \$0.10 per acre
Staunton (1977)	A, F	\$300 for 1st-time applicant
Suffolk (1975)	H, F	\$50; revalidation fee of \$25 or \$50
Virginia Beach (1973)	A, H, F, OS	None, \$10 late filing fee
Waynesboro (1986)	H, F	\$25
Winchester (1990)	H	\$30 or \$0.30 per acre, whichever is greater

\* Unless otherwise specified, the local ordinance went into effect on January 1 of the year indicated.

N/A Not applicable.

<sup>†</sup> Key to abbreviations:

A - Agricultural land

F - Forestal land

H - Horticultural land

OS - Open space land

**Table 4.1 (continued)**

Locality (Effective Date of Ordinance*)	Types of Real Estate Subject to Special Assessment <sup>†</sup>	Application Fee
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Accomack (1984)	A, H, F	\$25
Albemarle (1974)	A, H, F, OS	\$0.15 per acre; min. of \$15
Alleghany (1980)	A, H, F, OS	\$10 for 1st 100 acres; \$0.10 for each additional acre
Amelia (1976)	...	\$10
Amherst (1984)	H, F	\$10 for 1st 100 acres; \$0.10 for each additional acre
Augusta (1977)	A, H, F	\$300
Bedford (1978)	A, H, F, OS	\$0.15 per acre, min. of \$15 per individual owner the 1st year; revalidation every 6th year
Bland (7/1/1978)	A, H, F	\$20 for 1st parcel of land with \$0.50 fee for each additional tract
Botetourt (1978)	H, F	\$10, plus \$0.10 per acre
Campbell (1982)	A, H, F, OS	\$10 for 1st 100 acres; \$0.10 for each additional acre
Caroline (3/23/1978)	A, H, F, OS	\$10
Chesterfield (1975)	H, F	\$10
Clarke (1975)	A, H, F, OS	\$100
Culpeper (1993)	A, H, F	\$25
Cumberland (begins 2000)	A, H, F, OS	\$10
Dinwiddie (1981)	A, H, F, OS	\$10
Fairfax (1983)	A, F	\$100 for 1st 25 acres, \$1 for each additional acre
Fauquier (1973)	A, H, F, OS	\$60, plus \$0.60 per acre
Floyd (1989)	A, H	\$25 for 1st parcel of land & \$5 for remaining parcels, max. of \$50
Fluvanna (1978)	A, H, F, OS	\$10, plus \$0.10 per acre
Franklin (1978)	A, H, F, OS	\$30 for 1st land parcel; \$5 for remaining parcels, max. of \$50, plus \$0.10 per acre

\* Unless otherwise specified, the local ordinance went into effect on January 1 of the year indicated.

... No response provided.

† Key to abbreviations:

A - Agricultural land

F - Forestal land

H - Horticultural land

OS - Open space land

**Table 4.1 (continued)**

Locality (Effective Date of Ordinance*)	Types of Real Estate Subject to Special Assessment <sup>†</sup>	Application Fee
<b>Counties (continued)</b>		
Frederick (1975)	A, H, F, OS	\$100
Giles (1979)	H, F	\$10
Gloucester (1978)	A, H, F	\$20
Goochland (1979-A&H/1990-F)	A, H, F	\$25
Greene (5/27/1976)	A, H, F, OS	\$15 or \$0.15 per acre, whichever is greater
Hanover (1974)	A, H, F, OS	\$10
Henrico (1977)	H, F	\$20, plus \$0.10 per acre
Henry (1981)	A, H	\$10
Isle of Wight (1976)	A, H, F	None
James City (1975)	A, H	\$10, plus \$0.10 per acre
King George (1978)	A, H, F	\$10, plus \$0.10 per acre
King William (1981)	F	\$25, plus \$0.10 per acre
Lancaster (1995)	A	\$25 per parcel
Loudoun (1973)	A, H, F, OS	\$60 or \$0.60 per acre, whichever is greater
Louisa (1977)	A, H, F, OS	\$10
Madison (1978)	A, H, F, OS	\$50
Middlesex (1995)	A, H, F, OS	\$10
Montgomery (1979)	A, H, F	\$5, plus \$0.25 per acre
Nelson (1997)	A, H, F, OS	\$50, plus \$0.25 per acre
New Kent (1978)	A, H, F, OS	\$300
Northumberland (1988)	H, F	\$20

\* Unless otherwise specified, the local ordinance went into effect on January 1 of the year indicated.

N/A Not applicable.

<sup>†</sup> Key to abbreviations:

A - Agricultural land

F - Forestal land

H - Horticultural land

OS - Open space land

Table 4.1 (continued)

Locality (Effective Date of Ordinance*)	Types of Real Estate Subject to Special Assessment <sup>†</sup>	Application Fee
<b>Counties (continued)</b>		
Nottoway (5/15/1979)	...	\$10
Orange (1978)	A, H	\$15 or \$0.15 per acre, whichever is greater
Page (1979)	A, H, F, OS	\$10, plus \$0.10 per acre
Pittsylvania (1982)	A, H, F, OS	\$10, plus \$0.10 per acre
Powhatan (1976)	A, H, F, OS	\$10
Prince Edward (7/1/1978)	A, H	\$30 for 1st parcel; plus \$5 fee for each additional parcel not to exceed max. of \$50. Also, service fee of \$0.10 per acre.
Prince George (1976)	F	\$10 1st 100 acres; \$0.02 for each additional acre
Prince William (1973)	A, H, F, OS	\$10
Pulaski (1980)	A	\$15 plus \$0.10 per acre
Rappahannock (1982, 1988, 1992, 1998)	A, H, F	\$50, plus \$0.25 per acre. Also \$6 revalidation fee per year
Richmond (1997)	A, H, F, OS	\$25
Roanoke (1976)	H, F	\$30, plus \$0.30 per acre
Rockbridge (7/1/1979)	A, H, F	\$10
Rockingham (1978)	H, F	\$50 for initial application, plus \$25 each additional contiguous parcel
Russell (1981)	A, H, F	\$10
Shenandoah (1979)	A, H, F, OS	\$0.20 per acre; min. fee of \$10
Smyth (1980)	H, F	\$10, plus \$0.10 per acre
Spotsylvania (1978)	A, H, F, OS	\$15 1st 100 acres; \$0.10 for each additional acre
Stafford (1979)	A, H, F	\$0.05 per acre; min. fee of \$10
Tazewell (1979)	A, H, F, OS	\$10 for each land parcel with \$0.50 fee for each additional tract or parcel
Warren (1977)	H, F	\$10

\* Unless otherwise specified, the local ordinance went into effect on January 1 of the year indicated.

... No response provided.

† Key to abbreviations:

A - Agricultural land

F - Forestal land

H - Horticultural land

OS - Open space land

**Table 4.1 (continued)**

Locality (Effective Date of Ordinance*)	Types of Real Estate Subject to Special Assessment <sup>†</sup>	Application Fee
<b>Counties (continued)</b>		
Washington (1981)	F	\$20, plus \$0.10 per acre
Westmoreland (1983)	A, F	\$25
Wythe (1977)	A, H	\$10, plus \$0.10 per acre
York (1980)	H, F	\$25 1st 100 acres; \$0.10 for each additional acre
<b>Towns</b>	Note: Towns that answered “not applicable” for all items in this table are excluded. For a listing of respondents and non-respondents, see Appendix B.	
Abingdon (1981)	F	\$25
Altavista (1982)	H, F	\$10
Amherst (1984)	H, F	\$10 1st 100 acres, \$0.10 each additional acre
Ashland (3/1/1982)	H, F	Assessed by Hanover County
Bowling Green (1998)	A, H, F, OS	Paid to Caroline County
Chatham	A	N/A
Chilhowie (7/1/1989)	A	Same as Smyth County
Christiansburg (1980)	H, F	Same as Montgomery County
Colonial Beach (1983)	F	Same as Westmoreland County
Front Royal (10/8/1979)	A, F, H, OS	\$10 paid to Warren County
Honaker (1981)	H, F	\$10
Jonesville (1996)	A, OS	N/A
Lebanon (1981)	Same as Russell County	N/A
Leesburg (1984)	H, F	N/A
Luray (11/28/1984)	H, F	\$10, plus \$0.10 per acre or fraction thereof
Middleburg (1973)	A	N/A

\* Unless otherwise specified, the local ordinance went into effect on January 1 of the year indicated.

N/A Not Applicable

... No response provided.

<sup>†</sup> Key to abbreviations:

A - Agricultural land

F - Forestal land

H - Horticultural land

OS - Open space

land

**Table 4.1 (continued)**

Locality (Effective Date of Ordinance*)	Types of Real Estate Subject to Special Assessment <sup>†</sup>	Application Fee
<b>Towns (continued)</b>		
Montross (1983)	A	N/A
New Market (1985)	H	Assessed by Shenandoah County
Painter (1950)	F	N/A
Pamplin	Same as Prince Edward County	N/A
Pearisburg	A, H, F, OS	N/A
Pulaski (1980)	F	Assessed by Pulaski County
Purcellville (1973)	F	Assessed by Loudoun County
Remington (7/1/1997)	H, F	Assessed by Fauquier County
Stephens City (1975)	H, F	\$100
Windsor (3/13/1990)	A, H, F, OS	N/A
Wytheville (1990)	H, F	\$10, plus \$0.10 per acre

\* Unless otherwise specified, the local ordinance went into effect on January 1 of the year indicated.

N/A Not Applicable

<sup>†</sup> Key to abbreviations:

A - Agricultural land F - Forestal land

H - Horticultural land

OS - Open space land





## Section 5

### Agricultural and Forestal Districts, 1999

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By authorization of the *Code of Virginia*, §§15.2-4300 through 15.2-4314 (Agricultural and Forestal Districts Act) and §§15.2-4400 through 15.2-4407 (Local Agricultural and Forestal Districts Act), allows any local governing body to enact a local ordinance providing for the creation of agricultural and forestal districts. Such districts are intended, as the *Code* states, "to conserve and to encourage the development and improvement of the Commonwealth's agricultural and forestal lands for the production of food and other agricultural and forestal products." The districts also "conserve and protect agricultural and forestal lands as valued natural and ecological resources which provide essential open spaces for clean air sheds, watershed protection, wildlife habitat, as well as for aesthetic purposes."

According to the "Agricultural and Forestal Districts Act," each dis-

trict must have a core of no less than ous parcels. However, districts of local significance created under the "Local Agricultural and Forestal Districts Act" may be as small as 20 acres. Further, the local governing body must review each district within four to ten years after its creation and every four to ten years thereafter. For additional information relating to the creation of the districts, see §15.2-4305 of the *Code*.

#### Land Use Value Assessments and Agricultural and Forestal Districts

Land devoted to agricultural and forestal production within an agricultural and forestal district qualifies for special assessments for land use whether or not a local land use plan or special assessments ordinance has been adopted, provided that the land meets the criteria set forth in §§58.1-3230 et seq. of the *Code* (see also §15.2-4312).

**Table 5.1** presents information for all cities, counties and towns which have agricultural and forestal districts. It includes the district creation date, the acreage of the district(s) and the review period for each district. One city (Staunton), 25 counties, and 4 towns report

having an agricultural and forestal district ordinance in effect for the 1999 tax year. The four localities reporting the most acreage in agricultural and forestal districts are the counties of Fauquier, Accomack, Albemarle, and Loudoun.

**Table 5.1**  
**Agricultural and Forestal Districts, 1999**

Locality	Name of District	Date Created	Review Period (Years)	Acreeage
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.			
Staunton	Bell's Lane	1/01/97	4	1,674.00
	Merrifield	1/01/97	4	367.00
	M. O. Carr	1/01/97	4	217.00
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.			
Accomack	Atlantic	6/83	4	9,092.572
	Bells Neck (Pungoteague)	9/83	4	4,976.675
	Cashville	9/83	4	1,510.75
	Craddockville	6/83	4	4,978.12
	Davis Wharf A & F	4/80	4	915.41
	Greenbush	9/83	4	1,841.81
	Hacks Neck	10/83	4	592.49
	Hallwood	10/83	4	2,572.82
	Horntown A & F	9/82	4	1,465.407
	Joynes Neck (Lee)	2/83	4	1,696.00
	Leemont	6/83	4	4,283.652
	Louster	5/83	4	9,279.418
	Modestown	12/82	4	10,738.115
	Mutton Hunk (Metompkin)	1/01/84	4	995.65
	New Church	9/83	4	10,852.338
	Painter	6/83	4	2,204.85
	Parramore Island	10/83	4	6,992.19
	Pungoteague	5/83	4	4,982.73
	Scarboroughs Neck (Pungoteague)	6/83	4	1,937.03
	Shields (Pungoteague)	6/83	4	846.02
	Tasley	5/83	4	1,911.029
	Wattsville	9/83	4	1,712.70
Albemarle	Batesville	5/02/90	10	906.51
	Blue Run	6/18/86	8	3,695.10
	Buck Mountain	1/04/89	10	488.92
	Carter's Bridge	4/20/88	10	9046.16
	Chalk Mountain	9/06/89	10	1,272.47

**Table 5.1 (continued)**

Locality	Name of District	Date Created	Review Period (Years)	Acreage
<b>Counties (continued)</b>				
<b>Albemarle (continued)</b>				
	Eastham	10/02/85	10	900.58
	Free Union	9/21/88	10	1379.27
	Hardware	11/04/87	10	3,868.00
	Hatton	6/29/83	10	788.54
	High Mowing	1/16/91	10	622.44
	Ivy Creek	11/02/88	7	494.86
	Jacob's Run	1/06/88	6	1,017.26
	Keswick	9/03/86	10	6,592.58
	Kinloch	9/03/86	10	2,077.12
	Lanark	4/20/88	10	5,673.23
	Moorman's River	12/17/86	10	10,621.66
	North Fork Moorman's River	11/17/93	10	270.48
	Panorama	4/20/88	10	272.52
	Pasture Fence Mtn.	11/17/93	10	1,323.92
	Sugar Hollow	9/06/89	10	4,859.80
	Totier Creek	3/08/89	10	7874.66
	Yellow Mountain	6/29/83	10	681.29
Augusta	Middle River	1991	10	6,137.00
	Middle River (Reviewed)	12/10/97	10	7,900.00
	Middle River (Expanded)	4/22/98	10	2,366.00
	Crimora	5/13/98	10	1,454.00
	Middle Brook	7/8/98	10	5,620.00
Clarke	Clarke County A & F	3/17/93	6	29611.00
	Clarke County A & F Amended	12/15/92	6	26,645.70
	Longmarsh A & F	3/18/80	...	1,641.00
Culpeper	Alum Springs	9/02/80	8	1,456.90
	Brandy Station	11/05/80	8	7,478.08
	Brandywine	3/04/80	8	2,774.16
	Catalpa	11/05/80	8	2,317.74
	Deatherage's Run	6/03/80	8	7,145.49
	Hazel River	9/02/80	8	1,360.52
	Horseshoe	9/04/90	8	4,226.05
	Kelly's Ford/Remington	6/02/81	8	3,901.44
	Raccoon Ford	8/05/80	8	1,426.52
	Stevensburg	8/05/80	8	13,352.68

... No response provided.

**Table 5.1 (continued)**

Locality	Name of District	Date Created	Review Period (Years)	Acreage
<b>Counties (continued)</b>				
Culpeper (continued)				
	Waterford Run	6/03/80	8	3,079.10
Fairfax	Armstrong	6/07/93	8	40.00
	Belmont Bay Farms Statewide	2/22/93	10	287.65
	Belmont Bay Farms II	2/22/93	8	114.99
	Bloomer	3/23/92	8	27.15
	Boley	4/11/94	8	28.00
	Briarfield Manor	4/11/94	8	37.00
	Cajoll	2/10/92	8	72.52
	Castro	7/21/97	8	118.25
	Cornfield	6/03/91	8	27.91
	Cox	8/05/96	8	116.86
	Dunbarton	2/10/92	8	42.28
	Eagle	1/14/91	8	30.05
	Eagle II	3/23/92	8	40.50
	Foster	5/14/90	8	25.51
	Foster (Bonnie Beall)	3/18/91	8	51.56
	Gilliam	1/27/92	8	30.00
	Hantslot	1/27/92	8	25.00
	Hidden Springs	4/27/4	8	33.87
	Hill's Plant Nursery	3/23/92	8	36.10
	Jarvis	2/13/95	8	36.41
	Jasper	5/14/90	8	96.50
	Jewett	3/18/91	8	25.19
	JLB Associates	6/03/91	8	34.10
	Kincheloe	3/18/96	8	24.88
	Klare	6/3/91	8	96.43
	Knipling	8/05/96	8	36.74
	Ma	5/11/98	8	68.10
	Mason Neck Statewide	1/11/82	5	944.26
	McInturff	11/18/96	8	20.38
	Middleton Farms	5/09/94	8	92.35

**Table 5.1 (continued)**

Locality	Name of District	Date Created	Review Period (Years)	Acreage
<b>Counties (continued)</b>				
<b>Fairfax (continued)</b>				
	Moutoux Orchard	12/03/84	8	43.34
	Orchard Spring Nursery	2/10/92	8	33.74
	Pololnick	2/13/89	8	107.29
	Popes Head	1/09/84	8	31.86
	Potomac Vegetable Farm	11/23/92	8	37.92
	Potomack Farm Statewide	10/31/98	10	470.99
	Reed	4/30/90	8	43.00
	Rhinehart	7/11/88	8	43.97
	Richardson	9/16/91	8	40.00
	Salona	12/14/92	8	52.40
	Sappington Statewide	6/07/93	10	324.34
	Shreiner	1/22/96	8	22.93
	Smith	5/14/90	8	28.66
	Stonebridge Statewide	11/15/93	10	273.37
	Swope	3/04/91	8	29.83
	Walnut Ridge	3/23/92	8	31.87
	Whitehall	10/14/91	8	205.14
Fauquier	Cobbler Mountain Area	4/21/81	8	2,702.54
	Fiery Run	3/19/91	8	3,261.37
	Marshall-Warrenton	1/20/81	8	13,944.34
	Middleburg-Marshall	9/15/81	8	13,540.34
	Orlean-Hume	1/20/81	8	7,478.41
	Paris Valley	5/15/90	8	1,250.24
	Red Oak Mountain	8/19/97	8	517.73
	Routt's Hill	6/21/83	8	993.09
	Southern Fauquier	2/16/82	8	19,182.77
	Spring's Valley Area	1/20/80	8	5,164.80
	The Plains	1/20/81	8	13,164.53
	Thumb Run	7/07/92	8	741.27
	Trumbo Hollow	4/20/99	8	220.97
	Upperville Area A & F	11/08/79	8	6,917.58
Fluvanna	Bowlesville	3/17/99	10	1,490.00
Frederick	South Frederick	5/24/95	5	15,015.98

**Table 5.1 (continued)**

Locality	Name of District	Date Created	Review Period (Years)	Acreege
<b>Counties (continued)</b>				
Hanover	McDonald	9/27/78	6	2,738.00
	Old Church	4/25/79	6	8,522.00
	Old Church Addition #1	7/23/80	6	1,438.20
	Old Church Addition #2	11/26/80	6	15.50
	Pearson's Corner	8/28/85	6	717.87
	Stanley	9/27/78	6	707.00
	Summerhill	11/26/80	8	953.10
	Wichham	9/27/78	6	185.00
	Isle of Wight	Courthouse	9/15/88	8
Knoxville		4/21/83	10	4,515.03
Longview A		6/21/79	10	8,347.03
Morgart's Beach		7/15/82	10	606.00
James City	Barnes Swamp	12/01/86	4	1,999.874
	Casey	12/15/86	4	1,007.58
	Christianson's Corner	12/01/86	4	640.93
	Cranston's Pond	12/01/86	4	1,278.21
	Croaker	11/17/86	4	920.057
	Gordon Creek	12/01/86	4	3,337.168
	Gospel Spreading Church	12/01/86	4	1,385.329
	Hill Pleasant Farm	11/17/86	4	504.50
	Mill Creek	12/01/86	4	3,506.131
	Pates Neck	11/17/86	6	624.297
	Williamsburg Farms Inc.	1/03/94	4	311.00
	Wrights Island	10/06/86	8	1,494.60
	Yarmouth Island	12/01/86	4	1,524.798
	Loudoun	Airmont	7/21/80	4
Aldie		1/21/81	5	2,391.00
Beaver Dam Valley		7/21/80	10	2,807.86
Bluemont		7/21/80	4	1,875.68
Catoctin		6/30/80	4	10,384.77
Ebenezer		7/21/80	4	2,184.60
Featherbed		12/12/84	10	2,772.75
Hillbrook		12/19/88	10	1,549.81
Hillsboro		4/21/80	4	7,891.66
Hughesville		2/07/87	8	898.42

**Table 5.1 (continued)**

Locality	Name of District	Date Created	Review Period (Years)	Acreage
<b>Counties (continued)</b>				
<b>Loudoun (continued)</b>				
	Leesburg	9/16/96	4	620.05
	Lovettsville	1/21/81	4	3,344.00
	Lucketts	5/03/84	4	1,211.46
	Middleburg East	7/18/89	10	1,025.27
	Middleburg West	7/18/89	10	3,313.44
	Mount Gilead	12/17/79	4	3,861.92
	Mountville	11/16/81	4	1,553.48
	Oak Hill	4/19/82	84	1,144.57
	Pretty Chicks Welcome	11/21/88	10	264.06
	Rockland	11/16/87	10	629.72
	Simpson-B/H	1/06/93	10	255.20
	Supercalifragilistic- expialidotiously Beautiful	7/18/89	10	203.00
	Trickle Creek	6/02/84	4	403.71
	Upperville	12/17/79	10	10,729.95
<b>Louisa</b>	Beaverdam	4/01/94	N/A	654.00
	Buckhill Farm	5/04/92	...	691.48
	Boyd-Cash	2/16/93	...	405.648
	Chaney Creek	7/10/95	...	537.52
	Clarkson	2/16/93	...	343.44
	Creekwood Run	5/04/92	...	493.057
	Ellisville	5/04/92	...	1,564.278
	Ellisville(Add.)	9/06/94	...	122.46
	Goldmine Creek	5/04/92	...	3,646.41
	Goldmine Creek (Add.)	12/07/92	...	99.47
	Green Springs	5/04/98	...	7,005.554
	Inez	9/06/94	...	825.39
	Inglewood	8/05/96	...	647.312
	Kent-Harris	2/16/92	...	229.67
	Mountain Road	8/03/92	...	1,960.95
	Patrick Henry	8/3/98	...	1,272.719
	Shelton's Mill	12/07/92	...	276.79
	Shelton's Mill (Add.)	2/03/97	...	35.00
	South Anna	2/17/98	...	864.16
	Talley-Goodwin	2/16/93	...	510.80

... No response provided.

N/A Not applicable.



**Table 5.1 (continued)**

Locality	Name of District	Date Created	Review Period (Years)	Acreage
<b>Counties (continued)</b>				
<b>Louisa (continued)</b>				
	Taylor's Creek	5/06/96	...	625.55
	Yanceyville	8/04/97	...	1,275.244
Montgomery	East of Shawsville	9/27/82	8	5,849.00
	Houchins	10/05/81	8	2,897.00
	Little River	10/27/80	8	1,763.00
	McDonalds Mill	5/05/80	8	6,550.00
	Mt. Tabor	10/12/82	8	1,328.00
	Price's Fork	2/11/80	8	2,275.00
	Riner	3/02/81	8	10,242.00
	South of Shawsville	6/01/81	8	1,514.00
	Taylor Hollow	10/10/95	8	247.00
	Texas Hollow (AFD-14)	10/08/90	8	514.00
	West of Christiansburg	10/27/80	8	937.00
New Kent	Ashland Farm	12/14/92	10	405.56
	Cardine	11/21/88	10	272.50
	East Providence Forge	2/13/89	10	686.79
	Eltham	8/19/85	10	348.65
	Evelyn	11/28/90	10	516.65
	Extn. Hampstead-Northberry-Shimokins	...	...	95.20
	Extend Old Dispatch	...	10	21.98
	Extension Pamunkey Farms	12/14/92	10	150.65
	Extension of York River	12/14/92	10	218.50
	Extension York River	...	10	27.70
	Hampstead Northberry-Shimo	10/08/79	10	2006.00
	Marengo	12/08/80	10	600.00
	Mountcastle	11/17/86	10	2,342.54
	Old Tavern	4/09/90	10	787.62
	Osborn	2/13/89	10	234.87
	Pamunkey Church	2/13/89	4	519.59
	Pamunkey Farms	12/12/88	10	2,309.27
	Pamunkey River Valley-I	12/22/80	10	4,605.67
	Pamunkey River Valley-II	9/17/84	10	720.00
	Pamunkey River Valley-III	9/17/84	10	719.34

... No response provided.

**Table 5.1 (continued)**

Locality	Name of District	Date Created	Review Period (Years)	Acreege
<b>Counties (continued)</b>				
New Kent (continued)				
	Pamunkey River Valley Extension	12/14/92	10	44.00
	Pelham Swamp	12/09/91	10	673.35
	Rankin	11/28/90	10	251.00
	Springfield/Natts	9/12/88	10	758.24
	The Old Dispatch	3/24/80	10	1,252.42
	Wadell	12/09/91	10	241.00
	Winslow	12/09/91	10	215.28
	York River	8/19/85	10	3,080.59
	York River Extension	12/09/91	10	237.59
Northampton	Church Neck	1/01/96	10	223.51
	Concord Wharf	1/01/96	10	541.75
	Happy Union	1/14/91	10	236.60
	Little Bridge Town	1/14/91	10	638.43
	Old Plantation	1/01/96	10	290.30
	Picketts Harbor	1/01/96	10	834.87
	Point Pleasant	1/01/96	10	878.05
	Sheps End Little Machipango	10/13/87	10	2,128.67
	The Glebe	1/14/94	10	561.00
	Waverly	1/01/96	10	385.89
Orange	Kenwood	7/8/86	N/A	668.00
Powhatan	Appomattox River	6/10/91	10	1,421.22
	Branch Creek	6/10/91	10	1,188.13
	Dorset	12/9/91	10	280.00
	Giles Bridge	6/10/91	10	746.63
	James River	12/09/91	10	1,816.85
	Jude's Ferry	12/09/91	10	336.90
	Moore Creek	12/09/91	10	265.93
	Old Timbers	8/12/91	10	1,684.83
	Pine	12/09/91	10	247.00
	Pineview	8/12/91	10	251.60
	Roseneath	4/13/92	10	553.95
	Skinquarter	4/13/92	10	244.50
	Trenholm	6/10/91	...	755.96

N/A Not applicable.

**Table 5.1 (continued)**

Locality	Name of District	Date Created	Review Period (Years)	Acreage
<b>Counties (continued)</b>				
Prince William	79-1	10/09/79	8	1,720.84
	80-1	12/04/79	8	2,015.95
	91-1	4/16/91	8	665.15
Rappahannock	E. C. Johnson	7/88	10	945.69
	East Wakefield	4/91	10	3,052.16
	Haskell	12/01/93	8	1,292.57
	Jenkins Mountain	5/84	10	3,507.31
	Krebsler	3/02/94	8	1,512.83
	Massie-Exton	5/89	10	802.42
	Mulky Mountain	4/90	10	2,571.71
	Red Oak Valley	4/93	8	2,196.57
	Thornton River	5/94	8	677.54
	Rockingham	Keezletown North	6/24/98	8
Keezletown South		6/24/98	8	351.091
Shenandoah	Bauserman-Clem-Grove	2/13/79	10	804.01
	Coal Mine Hollow	1995	10	525.66
	Columbia Furnace	1995	10	1,349.55
	Fishers Hill-Sandy Hook	12/12/84	10	2,377.26
	Glaize	12/12/95	5	237.88
	Lebanon Church	12/12/95	10	1,156.93
	Liberty Furnace	1995	10	1,752.29
	Mill Creek	12/12/95	10	1,352.793
	Morningstar	12/12/95	10	902.72
	Mt. Jackson Area	1/03/92	10	9,420.61
	New Market	10/08/85	10	4,839.17
	Orkney Springs	1994	10	1,177.84
	Ridgeley Area	12/12/95	10	334.640
	St. Luke	12/12/95	10	1,316.39
	Toms Brook	7/17/84	10	1,020.19
	Tumbling Run	10/10/95	10	494.569
	Wakeman's Gore	6/13/95	10	6,514.021
	Woodstock East	12/12/95	5	402.65
	Woodstock West	12/12/95	10	5,705.12
	Warren	Rockland	5/16/78	4

**Table 5.1 (continued)**

Locality	Name of District	Date Created	Review Period (Years)	Acreage
<b>Towns (continued)</b>				
Wythe	Fairview	1989	10	2,643.23
	Crockett's Cove	1999	4	2,166.84
	East Crockett's Cove	1999	4	3,927.83
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.			
Blacksburg	Agricultural/Forestal District "C"	5/12/92	4	2,239.90
Louisa	Chaney Creek	1/19/99	10	62.33
Painter	Chesapeake Bay Resource Management Area	6/13/94	...	Unknown
Purcellville	Mt. Gilead Ag./Forestal District	4/23/93	4	35
... No response provided.				

## Section 6

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### Property Tax Exemptions for Certain Rehabilitated Real Estate and Other Exemptions, 1999

The *Code of Virginia* provides that localities may adopt an ordinance allowing property tax exemption for certain rehabilitated commercial and industrial real estate (§58.1-3221) and residential real estate (§§58.1-3220 and 58.1-3220.1). To be eligible for the exemption, the rehabilitated structure must be at least 15 years old if it is residential property, and 20 years old if it is commercial or industrial property, and must meet other restrictions that the locality may require. Real estate upon which a hotel or motel, no less than 35 years of age, has been substantially renovated may also qualify for a partial exemption. The ordinance, in addition to any other restrictions, may restrict exemptions to real property located within described districts whose boundaries shall be determined by the governing body. Further, exemptions do not apply to residential real estate if a structure that has been rehabilitated through demolition and replacement is a registered Virginia Landmark or is determined by the Department of Conservation and Recreation to contribute to the significance of a registered historic district.

In order to qualify for the partial exemption, multifamily residential units substantially rehabilitated by replacement for multifamily use may not exceed the total square footage of the old by more than 30 percent. The replacement for commercial and industrial use may exceed the total square footage of

the replaced structure by no more than 100 percent and by no more than 110 percent in designated enterprise zones.

The partial exemption from property taxation may be an amount equal to a percentage of the increase in assessed value resulting from the renovation or to an amount up to 50 percent of the cost of the renovation. The Commissioner of Revenue or another local assessing officer determines the assessed value of the structure. The exemption begins on January 1 of the year following completion of the rehabilitation, with a maximum time duration for the exemption of ten years for residential real estate, and fifteen years for commercial and industrial real estate. Localities may opt to shorten the time span, to reduce the amount of exemption in annual steps over the entire period or a portion of the time limitation, or both.

**Table 6.1** contains information about the 27 cities, 10 counties, and 4 responding towns that have adopted a rehabilitation ordinance. The table also includes the minimum age requirement, the exemption schedule, and the percentage increase in assessed value required for exemption.

Any county, city, or town may grant exemption or partial exemption from local taxation on certified pollution control equipment and facilities. Section

58.1-3660 lists the requirements to qualify for this exemption as the following: any property, including real or personal property, equipment, facilities, or devices used primarily to reduce or prevent pollution of the atmosphere and waters of the Commonwealth.

A similar exemption or partial exemption is authorized by §58.1-3661 for certified solar energy equipment, facilities, or devices. These certified items are defined as any property, including real and personal property, equipment, facilities, or devices which collect or use solar energy for water heating, space heating or cooling, or other application which would otherwise require a conventional source of energy, such as petroleum products, natural gas, or electricity.

Generating equipment installed after December 31, 1974, for the pur-

pose of converting from oil or natural gas to coal or to wood, wood bark, wood residue, or to any other alternate energy source for manufacturing, and any cogenerating equipment installed since that date to be used in manufacturing, are classified separately for property taxation. According to §58.1-3662, localities may adopt an ordinance authorizing exemption or partial exemption for generating and cogenerating equipment used for energy conversion. The ordinance becomes effective on January 1 of the year following the year of adoption.

The three exemptions applying to property used for pollution control, solar energy, and energy conservation are summarized in **Table 6.2**. There are 19 cities, 29 counties, and 5 responding towns that report having at least one of the three previously mentioned exemptions.

**Table 6.1  
Property Tax Exemptions for Certain Rehabilitated Real Estate, 1999**

Locality	Minimum Age of Structure (In Years)		Exemption Schedule (In Years)				Percentage Increase Required in Assessed Value/Square footage	
	R	C/I	R		C/I	R	C/I	
<b>Cities</b>								
Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.								
Bedford	N/A	25	N/A		3		N/A	60/N/A
Bristol	25	25	7		1st-5th	100%	40/15	60/N/A
					6th	80%		
					7th	60%		
					8th	40%		
					9th	20%		
					10th	terminates		
Buena Vista <sup>a</sup>	I: 50 II: 75	C/I:25, 50-75	I: 5 II: 10		10		40/ N/A	60/ N/A
Chesapeake	25 <sup>b</sup>	25	5		5		40/15	60/ N/A
Danville <sup>c</sup>	54	54	N/A		N/A		25/15 max.	25/15 max.
Emporia	N/A	25	N/A		5		N/A	50/25
Fairfax	15	N/A	N/A		N/A		15/ N/A	N/A
Franklin	30	25	7		7		40/15	60/25
Fredericksburg <sup>d</sup>	40	25	1st	100%	1st	100%	40	60
			2nd	83%	2nd	83%		
			3rd	66%	3rd	66%		
			4th	49%	4th	49%		
			5th	32%	5th	32%		
			6th	16%	6th	16%		
Galax	40	40	5		5		40/15	60/15
Hampton	25	25	10		N/A		40/15	N/A
Harrisonburg	25	25	5		5		N/A/ 30 max.	N/A/ 100 max.
Lexington	N/A	25	N/A				N/A	40/10
						<u>Non-</u> <u>Historic</u>	<u>Historic</u>	
					1-4th	75	100	
					5th	60	80	
					6th	45	60	
					7th	30	40	
					8th	15	20	

Note: Unless stated otherwise, exemption is equal to 100 percent of increase in *assessed value* resulting from rehabilitation. Additionally, for all localities listed, allowable percentage increase *in total square footage* for residential real estate is 15 percent; for commercial/industrial real estate, existing footage restrictions follow slash mark.

Key to real estate abbreviations: R: Residential C/I: Commercial and Industrial

N/A Not applicable.

<sup>a</sup> City of Buena Vista has two classes of real estate; Class I- includes structures aged 50-75 years; Class II-all structures over 75 years old.

<sup>b</sup> Applies to South Norfolk section only--census tracts 201, 202, 203, 204.

<sup>c</sup> Structure must have been constructed prior to 1/1/45.

<sup>d</sup> Fredericksburg has 15 percent increase limitation, not 15 percent increase requirement.

**Table 6.1 (continued)**

Locality	Minimum Age of Structure (In Years)		Exemption Schedule (In Years)		Percentage Increase Required in Assessed Value/Square Footage	
	R	C/I	R	C/I	R	C/I
<b>Cities (continued)</b>						
Lynchburg	25	25	N/A	N/A	40 residential; 20 multi-units/ 15	60/15
Manassas	60	40	5	5	50/ N/A	60/ N/A
Newport News	25	25	5 <sup>e</sup>	5 <sup>e</sup>	40/15 max.	60/15 max
Norfolk	15	N/A	1st-5th 6th 7th 8th 9th	100% 80% 60% 40% 20%	10/0	N/A
Norton	25	25	10	10	40/ N/A	60/ N/A
Petersburg	50	50	5 <sup>f</sup>	5 <sup>f</sup>	40/ N/A	60/15
Portsmouth <sup>g</sup>	I: 40	40	5	5	40/ N/A	60/ N/A
	II: 25	25	10	10	40/ N/A	60/ N/A
Radford	30	30	8	10	40/15 max.	60/ N/A
Richmond	15	20	5	5	unlimited	unlimited /100
Roanoke	25	25	5 <sup>h, i</sup>	5 <sup>h, i</sup>	40/15	60+/15
Staunton <sup>j</sup>	25	25	7	7	40/15	60/0
Suffolk	25	25	10	10	40/15 max.	60/...
Virginia Beach	75	N/A	5	N/A	40 min./ 15 max.	N/A
Winchester	25	25	10	10	40/ N/A	60/15
<b>Counties</b>						
Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.						
Arlington	10	none	10	N/A	20/N/A	N/A
Chesterfield	50	50	10 years 100% -1st \$500,000	10 years 100% -1st \$500,000	25/N/A	25/N/A
Clarke	25	25	10	10	40/ N/A	40/ N/A
Fairfax	25	25	25% residential, 40% multi-family	N/A	20/30	40/100

Note: Unless stated otherwise, exemption is equal to 100 percent of increase in *assessed value* resulting from rehabilitation.

Additionally, for all localities listed, allowable percentage increase in *total square footage* for residential real estate is 15

percent; for commercial/industrial real estate, existing footage restrictions follow slash mark.

Key to real estate abbreviations: R: Residential C/I: Commercial and Industrial

N/A Not applicable.

<sup>e</sup> Ordinance includes only single family residential/commercial real estate.

<sup>f</sup> Limited to first \$500,000 of increased value.

<sup>g</sup> Class I: all real estate in city except in enterprise zone; Class II: all real estate in enterprise zone.

<sup>h</sup> For a structure with historic building designation, the exemption schedule is ten years.

<sup>i</sup> Ordinance includes only single family residential/commercial real estate.

<sup>j</sup> Ordinance does not allow total square footage of C/I property to be increased.



**Table 6.1 (continued)**

Locality	Minimum Age of Structure (In Years)		Exemption Schedule (In Years)				Percentage Increase Required in Assessed Value/Square Footage	
	R	C/I	R		C/I		R	C/I
<b>Counties (continued)</b>								
Hanover	25 <sup>k</sup>	25 <sup>k</sup>	1st-5th	100%	1st – 5th	100%	30/ N/A	30/ N/A
			6th	83%	6th	83%		
			7th	67%	7th	67%		
			8th	50%	8th	50%		
			9th	33%	9th	33%		
			10th	17%	10th	17%		
Henrico	30	N/A	N/A		N/A		100/30	N/A
Isle of Wight	30	30	N/A		N/A		25/15	25/15
Lancaster	50	25	5		10		50/ N/A	40/ N/A
Spotsylvania	N/A	40	N/A		N/A		N/A	60/ N/A
Stafford	40 <sup>1</sup>	40 <sup>1</sup>	7		7		40/ N/A	60/ N/A
<b>Towns</b>								
Towns that answered “not applicable” for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.								
Ashland	25	25 & 35 for hotels/motels	N/A		10 years		30/N/A	30/N/A
Berryville	25	25	10 <sup>m</sup>		10 <sup>n</sup>		40 <sup>o</sup> / N/A	40 <sup>o</sup> / N/A
Clinchco	60	N/A	...		...		N/A	N/A
Orange <sup>p</sup>	15	20 <sup>q</sup>	10		10		N/A	N/A

Note: Unless stated otherwise, exemption is equal to 100 percent of increase in assessed value resulting from rehabilitation.

Additionally, for all localities listed, allowable percentage increase in total square footage for residential real estate is 15.

percent; for commercial/industrial real estate, existing footage restrictions follow slash mark.

Key to real estate abbreviations: R: Residential C/I: Commercial and Industrial

... No response provided.

N/A Not applicable

<sup>k</sup> Structure must be in historic district

<sup>1</sup> Structure must be deemed historic.

<sup>m</sup> 100 percent of increase in assessed value, exempted for 10 years; increase cannot be result of increase in square footage or additions.

<sup>n</sup> 100 percent of increase in assessed value exempted for 10 years; \$500,000 maximum exemptions.

<sup>o</sup> Due only to rehabilitation of structure with out enlargements or additions.

<sup>p</sup> Real estate which has been substantially rehabilitated, renovated or replaced is partially exempt for 10 years (following completion) from real estate taxation. To be considered “substantial” cost of rehabilitation, renovation or replacement must be no less than 30 percent of assessed structure value before changes. If structure is demolished/replaced, the following restrictions apply: (1) replacement of multi-family (with 5 or more units) may not exceed the total square footage of replaced structure by more than 30 percent and (2) replacement of commercial/industrial structures may not exceed total square footage of replaced structures by more than 110 percent in enterprise zone or 100 percent in other areas.

<sup>q</sup> Hotels/Motels must be no less than 35 years old.

**Table 6.2**  
**Property Tax Exemptions for Pollution Control, Solar Energy,**  
**and Energy Conservation Equipment, 1999**

Locality	Pollution Control Equipment and Facilities	Solar Energy Equipment and Facilities	Generating Equipment for Energy Conservation
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "no" for all three items are excluded.		
Alexandria	No	Yes	No
Bedford	Yes	No	No
Charlottesville	No	Yes	No
Danville	Yes	No	No
Falls Church	No	Yes	No
Hampton	No	Yes	No
Hopewell	Yes	No	No
Lynchburg	Yes	Yes	No
Manassas	Yes	No	No
Newport News	Yes	No	No
Norfolk	Yes	No	No
Petersburg	Yes	No	No
Portsmouth	Yes	No	No
Radford	Yes	No	No
Richmond	Yes	No	No
Roanoke	Yes	Yes	No
Salem	Yes	No	No
Waynesboro	Yes	No	No
Winchester	Yes	No	No
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "no" for all three items are excluded.		
Albemarle	No	Yes	No
Alleghany	Yes	No	No
Amherst	Yes	No	No
Bedford	Yes	No	No
Campbell	Yes	No	No
Chesterfield	Yes	Yes	No
Cumberland	Yes	No	No
Dinwiddie	Yes	No	No
Fairfax	No	Yes	No
Franklin	Yes	No	No

**Table 6.2 (continued)**

Locality	Pollution Control Equipment and Facilities	Solar Energy Equipment and Facilities	Generating Equipment for Energy Conservation
<b>Counties (continued)</b>			
Frederick	Yes	No	No
Giles	Yes	No	No
Grayson	Yes	No	No
Halifax	Yes	No	No
Hanover	No	Yes	No
Henrico	Yes	No	No
Isle of Wight	Yes	Yes	No
King & Queen	No	Yes	No
King William	Yes	No	No
Loudoun	No	Yes	No
Montgomery	Yes	No	No
Orange	Yes	No	No
Prince William	No	Yes	No
Pulaski	Yes	Yes	Yes
Shenandoah	Yes	No	No
Spotsylvania	Yes	Yes	No
Warren	Yes	Yes	Yes
Wise	No	Yes	No
York	Yes	No	No
<b>Towns</b>	Note: Towns that answered "no" or "not applicable" for all three items are excluded. For a listing of town respondents and non-respondents, see Appendix B.		
Dublin	Yes	No	No
Front Royal	Yes	No	No
Richlands	Yes	Yes	Yes
Tazewell	Yes	No	No
Wytheville	Yes	No	No



## Section 7

### Service Charges on Tax-Exempt Property, 1999

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Sections §§58.1-3400 through 58.1-3407 of the *Code of Virginia* authorize localities to impose service charge on otherwise tax-exempt property. Several types of property are excluded from this provision, including the land and buildings of churches used exclusively for worship and property used exclusively for non-profit private educational or charitable purposes.

In 1981, the Virginia General Assembly amended the *Code* to restrict the use of the service charge on the value of real estate owned by the Commonwealth to those localities where such property—excluding hospitals, educational institutions, roadway property, or property held for future construction—exceeds 3 percent of the value of all real estate located within the jurisdiction's boundaries. (Under these guidelines, the City of Richmond is the only locality able to impose the service charge.) However, the service charge may still be levied on faculty and staff housing of state educational institutions, regardless of the portion of state-owned property located within the locality.

The service charge is based on the assessed value of the state- or privately-owned real estate and the amount the locality has expended in furnishing police and fire protection,

refuse collection and disposal, and the cost of public school education (applicable only in the case of faculty and staff housing of an educational institution). These expenditures must exclude any federal or state grants specifically designated for these purposes and any assistance provided to localities under Title 14.1, Article 10, Law-Enforcement Expenditures, of the *Code of Virginia*. If such services are not provided to the tax-exempt real estate or are funded by another service charge, the expenditures may not be included in calculations.

The service charge may not exceed 20 percent of the real estate tax rate (or 50 percent in the case of faculty and staff housing). The charge is determined by dividing the expenditures, as defined in the previous paragraph, by the assessed fair market value of all the real estate within the locality (expressed in hundreds of dollars), except real estate owned by the United States government or by any of its instrumentalities.

**Table 7.1** shows that 14 cities and 7 counties impose a service charge. For further information, see the Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 1998, Exhibit B-1, "Payments in Lieu of Taxes from the Commonwealth."*

**Table 7.1**  
**Service Charges on Tax-Exempt Property**

Locality	Rate per \$100 of Assessed Value	
	State-Owned	Privately-Owned
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "no" or "not applicable" for the item in this table are excluded.	
Buena Vista	N/A	0.92
Charlottesville	1.11	1.11
Fredericksburg	0.62	N/A
Harrisonburg	20% of real estate tax rate	20% of real estate tax rate
Lexington	1/2 of real estate tax rate	1/2 of real estate tax rate
Petersburg	N/A	0.28
Roanoke	N/A	1.22
Staunton	N/A	0.20
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "no" or "not applicable" for the item in this table are excluded.	
Fluvanna	0.128	N/A
<b>Towns</b>	Note: No towns impose this fee.	

## Section 8

### Merchants' Capital Taxes, 1999

The *Code of Virginia*, §§58.1-3509 and 58.1-3510, provides that localities may impose a local tax on merchants' capital. Merchants' capital is defined as the inventory of stock on hand, daily rental passenger cars as defined in §58.1-2401, daily rental property, and all other personal property (exempting tangible personal property not for sale as merchandise, which is taxed as tangible personal property), excluding money on hand and on deposit.

According to §58.1-3704 of the *Code*, no locality may impose a merchants' capital tax if it also imposes business, professional, and occupational license (BPOL) tax. A number of localities impose both of these taxes; but these localities exempt merchants from BPOL tax. Also, it should be noted that some towns impose both the merchants' capital and BPOL tax on merchants and therefore are not in accordance with the *Code of Virginia*.

Furthermore, §58.1-3510.1 authorizes localities to levy a tax which cannot exceed 1 percent on the gross proceeds of a person engaged in the short-term rental business as defined in §58.1-3510.

In 1978, the General Assembly enacted legislation (§58.1-3509 of the *Code*) that froze the merchants' capital-tax at the January 1, 1978 level. Localities that had raised their rates and/or assessment ratios after February 1, 1977 were required to roll back their rates on July 1, 1978 to the February 1, 1977 rate and refund any amount in excess. (See

*Virginia, Acts of Assembly, 1978, c. 817, cl. 2, p. 1407.*) While the enabling legislation prohibits localities from raising the merchants' capital tax rates, it does not prohibit localities from lowering the rates if they choose to do so. Thus, a locality may still lower the tax liability of a merchant by changing either the nominal rate, the assessment ratio, or both.

In 1999 the General Assembly authorized localities to exempt merchants from the local merchants capital tax. Localities may now at their discretion exempt merchants from the tax (see Section 1 of this publication for further details).

Also in 1999, the General Assembly enacted §58.1-3983.1 in regard to appeals and rulings of certain local business taxes including those on merchants' capital. The law provided that interested parties shall propose recommendations to address uniform methods of valuation, rate classification, and associated local revenue impacts for local business taxes to the House Finance and Senate Finance Committees by December 15, 1999.

The merchants' capital tax is levied by 50 Virginia counties and 12 of the responding towns. However, none of the commonwealth's cities impose this tax; instead they employ the BPOL tax. **Table 8.1** gives the nominal tax rates for the counties and towns per \$100, the value used for assessment, and the percentage of value.

The unweighted mean of the nominal tax rate for counties is \$2.27 per \$100 of assessed value. The median is \$1.23 and the first and third quartiles are \$0.71 and \$3.50, respectively. The unweighted mean of the nominal tax rate for towns is \$0.66 per \$100 of assessed value. The median is \$0.68, and the first and third quartiles are \$0.25 and \$1.00, respectively.

A majority of the localities that impose merchants' capital tax base assessment of capital on a percentage of the original cost. Of the 62 localities listed in **Table 8.1**, 46 report using the

original cost as a basis for assessment, while the numbers of localities utilizing fair market value and depreciated cost are 9 and 2, respectively.

Information on nominal tax rates of towns that did not respond to the survey can be found in the Virginia Department of Taxation's publication, *Local Tax Rates: Tax Year 1998*. Please note that the rates in the Virginia Department of Taxation's publication are for the 1998 tax year; it is the most recent information available for towns that did not respond to the survey.



**Table 8.1**  
**Merchants' Capital Tax, 1999**

Locality	Nominal Tax Rate (per \$100)	Value Used for Assessment and % of Value		
		Original Cost (%)	Fair Market Value (%)	Depreciated Cost (%)
<b>Cities</b>	Note: No cities imposed this tax.			
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.			
Amherst	3.95	30	...	...
Appomattox	1.00	85	...	...
Bedford	1.10	20	...	...
Bland	0.73	100	...	...
Brunswick	1.20	100	...	...
Buchanan	2.00	10	...	100
Buckingham	1.00	...	...	...
Campbell	3.25	33.33	...	...
Carroll	2.30	30	...	...
Charles City	2.80	100	...	...
Charlotte	3.20	10	...	...
Craig	3.50	25	...	...
Culpeper	0.01	100	...	1
Dickenson	10.50	10	...	...
Essex	3.75	5	...	...
Floyd	3.50	...	15	...
Franklin	1.08	100	...	...
Giles	4.80	25	...	...
Grayson	6.70	10	...	...
Hanover	1.90	10	...	...
Highland	1.00	Value provided by taxpayer.		
King & Queen	0.65	100	...	...
King William	3.90	20	...	...
Lancaster	1.00	50	...	...
Lee	1.25	...	30	...
Louisa	0.65	100	...	...
Lunenburg	1.20	40	...	...
Madison	4.30	20	...	...
Mecklenburg	0.0072	100	...	100
Middlesex	1.25	...	35	...
Montgomery	6.05	20	...	...
Northampton	6.25	10	...	...
Northumberland	2.00	50	...	...
Orange	0.40	100	...	...
Pittsylvania	2.75	30	...	...

... No response provided.

**Table 8.1 (continued)**

Locality	Nominal Tax Rate (per \$100)	Value Used for Assessment and % of Value		
		Original Cost (%)	Fair Market Value (%)	Depreciated Cost (%)
<b>Counties (continued)</b>				
Prince Edward	0.70	100	...	...
Pulaski	4.80	\$1,300,000 = 22 \$1,300,001- \$20,000,000 = 5 >\$20,000,000 = 1	...	...
Richmond	3.50	50	...	...
Rockingham	0.87	67	...	...
Russell	0.65	20	...	...
Scott	0.72	100	...	...
Shenandoah	0.60	100	...	...
Smyth	0.60	100	...	...
Southampton	0.50	...	100	...
Stafford	0.50	100	...	...
Sussex	1.00	100	...	...
Tazewell	4.30	20	...	...
Westmoreland	0.50	100	...	...
Wise	2.85	...	45	...
Wythe	0.56	100	...	...
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table excluded. For a listing of town respondents and non-respondents, see Appendix B.			
Charlotte Court House	1.00	...	...	...
Claremont	0.25	...	...	...
Drakes Branch	1.10	10	...	...
Eastville	0.25	...	100	...
Iron Gate	1.00	...	35	...
Jonesville	0.25	...	100	...
La Crosse	1.25	...	...	...
Mineral	0.25	...	...	...
New Castle	0.50	25	...	...
Pennington Gap	0.25	100	...	...
Pocahontas	0.90	Done by Tazewell County.		
Strasburg	0.86	...	...	...
... No response provided.				

## Section 9

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### Tangible Personal Property Tax, 1999

Cities, counties, and towns may levy a tax on the tangible personal property of businesses and individuals pursuant to the *Code of Virginia*, §§58.1-3500 through 58.1-3521. Included in this category are such items as motor vehicles, business furniture and fixtures, farming equipment, and a variety of motorized vehicles, including boats, recreational vehicles, campers, and trailers. Localities may elect to prorate the taxes on motor vehicles, trailers and boats which have acquired a situs within a locality after the tax day for the balance of the tax year. The proration must be on a monthly basis with a period of more than a half a month counted as a full month and a period of less than half a month not counted. The local ordinance also applies to items that lose their situs after tax day (§58.1-3516).

Under §58.1-3504 of the *Code of Virginia*, localities may elect to exempt household goods and personal effects from taxation; under §58.1-3505 of the *Code*, they may also exempt certain farm animals, products, and machinery. In addition, according to §58.1-3506 of the *Code*, the following categories are segregated as separate classes of tangible personal property under the condition that the tax rate on these items may not exceed that levied on other classifications of tangible personal property: boats or watercraft weighing five tons or more; certain aircraft; antique automobiles; certain heavy construction machinery; certain computer hardware;

privately owned pleasure boats and watercraft used for recreational purposes only; motor vehicles specially equipped to provide transportation for physically handicapped individuals; privately owned vans with a seating capacity for twelve or more used exclusively for a ride-sharing arrangement; motor vehicles owned by a nonprofit organization and used to deliver meals to homebound persons or to provide transportation to senior or handicapped citizens; privately owned camping trailers and motor homes, as defined in §46.2-100 of the *Code*, which are used for recreational purposes only; and motor vehicles owned by members or auxiliary members of a volunteer rescue squad or volunteer fire department. Section §58.1-3506 provides for the segregation of motor vehicles owned or leased by a motor carrier into a separate classification of personal property.

Furthermore, the *Code of Virginia* provides that all vehicles without motor power which are used or designed to be used as manufactured homes are segregated as separate classes of tangible personal property. This is conditional upon the assessment ratio and the tax being the same as those applicable to real property [§58.1-3506, Subdivision A 8, and §58.1-3506, Clause (iii), Subsection B]. In addition, tangible personal property used in research and development of businesses and certain energy conversion equipment used in manufacturing are segregated as separate classes

of tangible personal property. This is conditional upon the assessment ratio and the tax not exceeding that applicable to machinery and tools (§58.1-3506 of the *Code*).

In 1999 the General Assembly enacted §58.1-3983.1 in regard to appeals and rulings of certain local business taxes including those on business tangible personal property. The law provided that interested parties shall propose recommendations to address uniform methods of valuation, rate classification, and associated local revenue impacts for local business taxes to the House Finance and Senate Finance Committees by December 15, 1999.

The most important tangible personal property category is motor vehicles. This tax is often called the “car tax,” even though it covers sports utility vehicles and trucks as well. In an earlier survey for fiscal year 1995, localities were asked to provide the percentage of personal property taxes coming from motor vehicles. The unweighted average percentages for cities, counties, and towns were 70 percent, 77 percent, and 88 percent, respectively (For more information, please refer to *1995 Tax Rates*, Section 9.1).

The Personal Property Tax Relief Act of 1998 eliminates the tangible personal property tax imposed on the first \$20,000 of value on passenger cars, pickup or panel trucks, and motorcycles owned or leased by natural persons and used for non-business purposes. The tax is eliminated over five years with 12.5 percent of the tax eliminated in 1998, 27.5 percent in 1999, 47.5 percent in 2000, 70 percent in 2001, and 100 percent in 2002 and thereafter. The tax on vehicles valued at \$1,000 or less was completely eliminated beginning in 1998.

Vehicle assessed values are based on published market guides. For valuation of automobiles, all localities use the National Automobile Dealers' Association's *Official Used Car Guide* (N.A.D.A.) as their *primary* valuation guide for cars and sport utility vehicles. When a vehicle is not listed in the primary guide, the locality obtains values from some other source. Information on other sources was requested on the questionnaire and will be provided by the Cooper Center on request. All cities and counties in Virginia levy this tax on motor vehicles. These tax rates are reported in **Table 9.1** (automobiles and trucks of less than two tons) and **Table 9.2** (large trucks of two tons and over). **Table 9.3** provides the payment and assessment schedules for personal property tax for motor vehicles.

Any comparison of personal property tax rates across localities is misleading if differences in the source of assessment value are not considered. Thus, the effective tax rates must

be standardized by using a specified make of automobile. An adjusted effective tax rate was calculated for each locality based on the N.A.D.A. retail value of a 1998 Ford Taurus LX four-door sedan with a six-cylinder engine.

Concept	N.A.D.A. Value	Percent of N.A.D.A. Retail Value
Retail value (RV)	15,325	100
Trade-in value (TV)	13,050	85
Loan value (LV)	11,750	77

Source: National Automobile Dealers Association, *Official Used Car Guide* (January 1999).

The adjusted effective tax rate is found by multiplying the nominal tax rate by the percent of retail value and the assessment ratio. For those localities using the retail value and assessing at 100 percent, the nominal and adjusted effective tax rates are the same. As shown in **Table 9.1**, adjusted effective tax rates vary greatly. For cities they range from \$1.39 (Bristol) to \$4.04 (Alexandria). The median for cities is \$2.80. For counties, the adjusted rates range from \$0.17 in Bath to \$3.88 in Fairfax. The median for the counties is \$2.45. The town rates are in addition to county rates. The town rates range from \$0.02 in Clintwood to \$1.73 in Warrenton. The median for the 122 towns that reported imposing the tangible personal property tax on motor vehicles is \$0.46.

**Table 9.1** also provides the assessment value concept, the nominal tax rate, the percent of retail value, the assessment ratio, and information about tax relief for the elderly and the disabled. Data are provided for all cities and counties and the 122 towns that reported imposing the tangible personal property tax on motor vehicles.

The assessment value concept employed varies among localities. The majority of cities (19) use loan value, but 16 use trade-in value, and 5 use retail value. A large majority of counties (56) use loan value. Twenty-one use trade-in

value, and 18 use retail value. Since many towns use the same concept as their respective counties a tally is not shown for them. Most cities and counties assess at 100 percent of whatever value concept they have adopted. Thus, 36 cities use 100 percent while 4 use fractional assessments ranging from 30 to 90 percent. Similarly, the majority of counties (77) assess at 100 percent. The remaining 18 counties use fractional assessments ranging from 20 to 50 percent.

Most cities and counties do not provide special personal property tax relief for the elderly or disabled. Only 5 cities and 7 counties provide relief for the elderly and only 7 cities and 11 counties provide relief for the disabled.

**Table 9.2** gives the pricing guide and the value used, the nominal tax rate and the depreciation schedule, if any, for large trucks, two tons and over. Information on nominal tax rates of towns that did not respond to the survey can be found in the Virginia Department of Taxation's publication, *Local Tax Rates: Tax Year 1998*. The rates in the Virginia Department of Taxation's publication are for the 1998 tax year; this is the most recent information available for towns that did not respond to the Cooper Center survey.

**Table 9.3** provides the personal property tax due date(s), the effective date of assessment, options for payment of personal property tax, and categories of vehicles for which proration is offered. Twenty-seven cities, 78 counties, and 116 towns collect the tax once a year, while 11 cities, 17 counties, and 5 towns collect it semi-annually. The most common due dates for payment of the tax are June 5<sup>th</sup> and December 5<sup>th</sup>. Also, localities predominantly indicated Janu-

ary 1<sup>st</sup> as the effective date of assessment. Of the localities imposing personal property tax on motor vehicles, 15 cities, 24 counties, and 18 towns offer options for the payment of the tax. The most common payment alternative provided by local governments is the option for taxpayers to prepay their balance at any time during the calendar year before the due date. Moreover, 21 cities, 24 counties, and 18 towns offer proration for personal property tax on specific categories of motor vehicles. Though the term motor vehicle applies to all automotive vehicles with rubber tires for use on roadways, many localities use different definitions for the term. For more detailed definitions of the categories for which proration is offered, please contact the individual localities.

**Table 9.4** shows tangible personal property taxes other than the

motor vehicle tax for cities, counties, and 109 reporting towns. The table below summarizes which localities charge each tax. There are a total of fourteen categories, ranging from personal property such as pleasure boats, aircraft, antique vehicles and recreational vehicles; to business property such as tools, computer hardware, generating equipment, R&D property; to farm and livestock categories.

Item	Localities Charging Tax		
	Cities	Counties	Towns
Watercraft > 5 tons	26	65	52
Pleasure boats	37	86	61
Aircraft	18	78	27
Antique vehicles	23	61	43
Recreational vehicles	30	65	40
Heavy tools/machinery	37	87	42
Computer hardware	36	88	34
Generating equipment	21	49	23
R&D property	23	55	18
Other business property	4	9	3
Livestock	4	18	2
Farm	7	38	12
Household	0	0	1
Mobile homes	34	89	98



**Table 9.1**  
**Tangible Personal Property Tax for Automobiles and Trucks of Less than**  
**Two Tons, 1999**

Locality	Assessment Value Concept*	Nominal	% of Retail Value♦	Assess- ment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief For	
		Tax Rate (\$) (Per \$100)				Elderly	Dis- abled
Cities		Note: All cities responded to the survey.					
Alexandria	TV	4.75	85	100	4.04	Yes	Yes
Bedford	TV	1.80	85	100	1.53	No	No
Bristol	LV	6.00	77	30	1.39	No	No
Buena Vista	TV	4.25	85	100	3.61	No	No
Charlottesville	LV	4.20	77	100	3.23	No	No
Chesapeake	LV	4.00	77	100	3.08	No	No
Clifton Forge	LV	3.35	77	100	2.58	No	No
Colonial Heights	LV	3.50	77	100	2.70	No	No
Covington	RV	5.60	100	45	2.52	No	No
Danville	TV	3.00	85	100	2.55	No	No
Emporia	LV	5.00	77	100	3.85	No	No
Fairfax	TV	3.29	85	100	2.80	No	No
Falls Church	TV	4.71	85	100	4.00	Yes	Yes
Franklin	TV	4.50	85	100	3.83	No	No
Fredericksburg	RV	2.99	100	90	2.69	No	No
Galax	RV	1.42	100	100	1.42	No	No
Hampton	LV	4.25	77	100	3.27	No	No
Harrisonburg	TV	2.00	85	100	1.70	No	No
Hopewell	LV	3.05	77	100	2.35	No	No
Lexington	TV	3.95	85	100	3.36	No	No
Lynchburg	TV	3.30	85	100	2.81	No	No
Manassas	TV	3.05	85	100	2.59	No	No
Manassas Park	TV	3.50	85	100	2.98	No	No
Martinsville	LV	1.92	77	100	1.48	No	No
Newport News	LV	4.15	77	100	3.20	Yes	Yes
Norfolk	LV	4.00	77	100	3.08	No	No
Norton	TV	1.85	85	100	1.57	No	No
Petersburg	LV	4.30	77	100	3.31	No	No
Poquoson	LV	3.85	77	100	2.96	No	No
Portsmouth	LV	4.35	77	100	3.35	No	No

\* See last page of table for symbols.

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

**Table 9.1 (continued)**

Locality	Assessment Value Concept*	Nominal Tax Rate (\$) (Per \$100)	% of Retail Value♦	Assessment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
						Elderly	Dis-abled
<b>Cities (continued)</b>							
Radford	TV	2.14	85	100	1.82	No	No
Richmond	TV	3.70	85	100	3.15	No	No
Roanoke	LV	3.45	77	100	2.66	No	No
Salem	LV	3.20	77	100	2.46	No	No
Staunton	RV	2.00	100	100	2.00	No	No
Suffolk	LV	4.25	77	100	3.27	No	No
Virginia Beach	LV	3.70	77	100	2.85	Yes	Yes
Waynesboro	RV	5.00	100	50	2.50	No	No
Williamsburg	LV	3.50	77	100	2.70	No	Yes
Winchester	TV	3.50	85	100	2.98	No	No
<b>Counties</b>	Note: All counties responded to the survey.						
Accomack	LV	Dist 2 @ 3.24	77	100	2.49	No	No
		Dist 3 @ 3.26	77	100	2.51	No	No
		Dist 4&5 @ 3.22	77	100	2.48	No	No
		Dist 6 @ 3.13	77	100	2.41	No	No
Albemarle	LV	4.28	77	100	3.30	No	No
Alleghany	RV	5.95	100	50	2.98	No	No
Amelia	LV	3.25	77	100	2.50	No	No
Amherst	LV	2.50	77	100	1.93	No	No
Appomattox	RV	3.50	100	50	1.75	No	No
Arlington	LV	4.40	77	100	3.39	No	No
Augusta	LV	1.90	77	100	1.46	No	No
Bath	TV	0.20	85	100	0.17	No	No
Bedford	RV	8.50	100	20	1.70	No	No
Bland	LV	1.60	77	100	1.23	No	No
Botetourt	LV	2.55	77	100	1.96	No	No
Brunswick	LV	3.40	77	100	2.62	No	No
Buchanan	LV	1.95	77	100	1.50	No	No
Buckingham	LV	3.30	77	100	2.54	No	No

\* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

a....Arlington County uses loan values for cars and finance values for trucks.



**Table 9.1 (continued)**

Locality	Assessment Value Concept*	Nominal Tax Rate (\$) (Per \$100)	% of Retail Value♦	Assessment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
						Elderly	Dis-abled
<b>Counties (continued)</b>							
Campbell	RV	3.25	100	50	1.63	No	No
Caroline	RV	6.25	100	40	2.50	No	No
Carroll	TV	1.30	85	100	1.11	No	No
Charles City	LV	3.40	77	100	2.62	No	No
Charlotte	TV	2.00	85	100	1.70	No	No
Chesterfield	LV	3.60	77	100	2.77	No	No
Clarke	TV	4.00	85	100	3.40	No	No
Craig	LV	2.50	77	100	1.93	No	No
Culpeper	TV	6.25	85	40	2.13	No	No
Cumberland	TV	4.00	85	100	3.40	No	No
Dickenson	LV	1.59	77	100	1.22	Yes	Yes
Dinwiddie	LV	4.90	77	100	3.77	Yes	Yes
Essex	LV	3.50	77	100	2.70	No	No
Fairfax	TV	4.57	85	100	3.88	Yes	Yes
Fauquier	LV	4.65	77	100	3.58	No	No
Floyd	LV	2.18	77	100	1.68	No	No
Fluvanna	TV	3.70	85	100	3.15	No	No
Franklin	LV	1.67	77	100	1.29	No	No
Frederick	TV	4.20	85	100	3.57	No	No
Giles	RV	7.00	100	25	1.75	No	No
Gloucester	RV	3.50	100	50	1.75	No	No
Goochland	LV	4.00	77	100	3.08	No	No
Grayson	LV	1.00	77	100	0.77	No	No
Greene	LV	4.45	77	100	3.43	No	No
Greensville	TV	4.50	85	100	3.83	No	No
Halifax	RV	1.26	100	100	1.26	No	No
Hanover	LV	3.64	77	100	2.80	No	No
Henrico	LV	3.50	77	100	2.70	No	No
Henry	LV	1.19	77	100	0.92	No	No
Highland	RV	1.50	100	100	1.50	No	No

\* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

**Table 9.1 (continued)**

Locality	Assessment Value Concept*	Nominal Tax Rate (\$) (Per \$100)	% of Retail Value ♦	Assess- ment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
						Elderly	Dis- abled
<b>Counties (continued)</b>							
Isle of Wight	LV	4.40	77	100	3.39	No	No
James City	LV	4.00	77	100	3.08	No	Yes
King & Queen	LV	3.94	77	100	3.03	No	No
King George	TV	3.10	85	100	2.64	No	No
King William	LV	3.45	77	100	2.66	No	No
Lancaster	RV	1.52	100	100	1.52	No	No
Lee	TV	1.25	85	100	1.06	No	No
Loudoun	LV	4.20	77	100	3.23	Yes	Yes
Louisa	TV	1.70	85	100	1.45	No	No
Lunenburg	TV	3.50	85	100	2.98	No	No
Madison	RV	8.70	100	20	1.74	No	No
Mathews	RV	2.90	100	100	2.90	No	No
Mecklenburg	LV	4.65	77	35	1.25	No	No
Middlesex	RV	3.50	100	35	1.23	No	No
Montgomery	LV	2.45	77	100	1.89	No	No
Nelson	TV	2.95	85	100	2.51	No	No
New Kent	LV	3.75	77	100	2.89	No	Yes
Northampton	LV	4.10	77	100	3.16	No	No
Northumberland	RV	3.60	100	40	1.44	No	No
Nottoway	LV	3.15	77	100	2.43	No	No
Orange	RV	5.50	100	40	2.20	No	No
Page	LV	2.25	77	100	1.73	Yes	Yes
Patrick	TV	1.36	85	100	1.05	No	No
Pittsylvania	TV	7.25	85	30	1.85	No	No
Powhatan	LV	3.60	77	100	2.77	No	No
Prince Edward	LV	3.20	77	100	2.46	No	No
Prince George	LV	4.00	77	100	3.08	No	No
Prince William	TV	3.70	85	100	3.15	Yes	Yes
Pulaski	TV	1.50	85	100	1.28	No	No
Rappahannock	LV	3.20	77	100	2.46	No	No

\* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

**Table 9.1 (continued)**

Locality	Assessment Value Concept*	Nominal Tax Rate (\$) (Per \$100)	% of Retail Value♦	Assess- Ment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
						Elderly	Dis-abled
<b>Counties (continued)</b>							
Richmond	LV	3.50	77	100	2.70	No	No
Roanoke	LV	3.50	77	100	2.70	No	No
Rockbridge	LV	3.25	77	100	2.50	No	No
Rockingham	LV	2.80	77	100	2.16	No	No
Russell	LV	1.45	77	100	1.12	No	No
Scott	LV	1.20	77	100	0.92	No	No
Shenandoah	TV	2.86	85	100	2.43	No	No
Smyth	LV	2.25	77	100	1.73	No	No
Southampton	LV	4.00	77	100	3.08	No	Yes
Spotsylvania	RV	5.00	100	50	2.50	No	Yes
Stafford	RV	5.49	100	40	2.20	No	Yes
Surry	RV	3.50	77	33	0.89	No	No
Sussex	LV	4.85	77	100	3.73	No	No
Tazewell	LV	2.00	77	100	1.54	No	No
Warren	TV	3.15	85	100	2.68	No	No
Washington	LV	1.55	77	100	1.19	No	No
Westmoreland	LV	2.50	77	100	1.93	No	No
Wise	LV	1.15	77	100	0.89	No	No
Wythe	LV	1.90	77	100	1.46	No	No
York	LV	4.00	77	100	3.08	No	No
<b>Towns</b>	Towns that answered "not applicable" for all items are in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.						
Abingdon	†	0.55	77	100	0.42	No	No
Accomac	†	0.10	77	100	0.08	No	No
Altavista	†	2.00	100	50	1.00	No	No
Amherst	†	0.35	77	100	0.27	No	No
Appomattox	RV	0.55	100	50	0.28	No	No
Ashland	†	0.76	77	100	0.59	No	No
Berryville	†	1.00	85	100	0.85	No	No
Blackstone	†	0.65	77	100	0.50	No	No
Bloxom	†	0.15	77	100	0.12	No	No
Bluefield	†	0.60	77	100	0.46	No	No

\* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective Counties. For towns located in more than one county the assessment was done by the following: Grottoes (Rockingham); Kilmarnock (Lancaster); Pamplin (Prince Edward); and Saltville (Smyth).

**Table 9.1 (continued)**

Locality	Assessment Value Concept*	Nominal	% of	Assess-	Adjusted	Tax Relief for	
		Tax Rate (\$) (Per \$100)	Retail Value♦	Ment Ratio %	Effective Rate (\$) (Per \$100)	Elderly	Dis-abled
<b>Towns (continued)</b>							
Boones Mill	RV	0.40	100	100	0.40	No	No
Bowling Green	RV	1.20	100	40	0.48	No	No
Boyce	†	0.60	85	100	0.51	No	No
Branchville	†	0.61	77	100	0.47	No	No
Bridgewater	†	0.75	77	100	0.58	No	No
Broadway	†	0.51	77	100	0.39	No	No
Brodnax	†	1.00	77	100	0.77	No	No
Brookneal	†	1.70	100	50	0.85	No	No
Buchanan	†	0.32	77	100	0.25	No	No
Cedar Bluff	†	0.35	77	100	0.27	No	No
Charlotte Court House	†	1.00	85	100	0.85	No	No
Chase City	†	3.25	77	100	2.50		
Chatham	†	3.36	85	30	0.86	No	No
Chilhowie	LV	0.20	77	100	0.15	No	No
Chincoteague	†	0.85	77	100	0.65	No	No
Christiansburg	†	0.45	77	100	0.35	No	No
Clarksville	†	3.75	77	35	1.01	No	No
Clintwood	LV	0.03	77	100	0.02	Yes	Yes
Coeburn	†	0.40	77	100	0.31	No	No
Colonial Beach	†	2.00	77	100	1.54	No	No
Crewe	†	1.00	77	100	0.77	No	No
Culpeper	†	2.00	85	40	0.68	No	No
Damascus	†	0.62	77	100	0.48	No	No
Dillwyn	†	0.28	77	100	0.22	No	No
Drakes Branch	†	0.37	85	100	0.31	No	No
Dublin	†	0.50	85	100	0.43	No	No
Eastville	†	0.25	77	100	0.19	No	No
Edinburg	†	0.75	85	100	0.64	No	No
Exmore	†	0.45	77	100	0.35	No	No
Floyd	†	0.25	77	100	0.19	No	No

\* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective Counties. For towns located in more than one county the assessment was done by the following: Grottoes (Rockingham); Kilmarnock (Lancaster); Pamplin (Prince Edward); and Saltville (Smyth).

**Table 9.1 (continued)**

Locality	Assessment Value Concept*	Nominal	% of Retail Value♦	Assess- ment Ratio %	Adjusted	Tax Relief for	
		Tax Rate (\$) (Per \$100)			Effective Rate (\$) (Per \$100)	Elderly	Dis- abled
<b>Towns (continued)</b>							
Fries	†	1.75	77	100	1.35	No	No
Front Royal	TV	0.60	85	100	0.51	No	No
Glade Spring	†	0.20	77	100	0.15	No	No
Glasgow	LV	0.75	77	100	0.58	No	No
Glen Lyn	†	1.00	100	25	0.25	No	No
Gordonsville	†	2.00	100	40	0.80	No	No
Gretna	†	1.50	85	30	0.38	No	No
Grottoes	†	0.39	77	100	0.30	No	No
Grundy	†	0.50	77	100	0.39	No	No
Halifax	†	0.80	100	100	0.80	N/A	No
Hallwood	†	0.45	77	100	0.35	No	No
Hamilton	†	1.10	77	100	0.85	No	No
Haysi	LV	0.15	77	100	0.12	Yes	Yes
Hillsville	LV	0.70	77	100	0.54	No	No
Hurt	†	2.50	85	30	0.64	No	No
Iron Gate	†	1.00	100	35	0.35	No	No
Ivor	†	0.50	77	100	0.39	No	No
Jonesville	TV	0.25	85	100	0.21	No	No
Keller	†	0.10	77	100	0.08	...	...
Kenbridge	†	1.25	85	100	1.06	No	No
Keysville	†	0.60	85	100	0.51	No	No
Kilmarnock	†	0.16	100	40	0.06	No	No
Lacrosse	†	1.25	77	35	0.34	No	No
Lawrenceville	†	1.80	77	100	1.39	No	No
Lebanon	†	0.50	77	100	0.39	No	No
Leesburg	†	1.00	77	100	0.77	Yes	Yes
Louisa	†	0.71	85	100	0.60	No	No
Luray	LV	0.40	77	100	0.31	No	No
Marion	LV	0.29	77	100	0.22	No	No
McKenney	†	0.50	77	100	0.39	No	No

\* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective Counties. For towns located in more than one county the assessment was done by the following: Grottoes (Rockingham); Kilmarnock (Lancaster); Pamplin (Prince Edward); and Saltville (Smyth).

**Table 9.1 (continued)**

Locality	Assessment Value Concept*	Nominal	% of	Assess-	Adjusted	Tax Relief for	
		Tax Rate (\$) (Per \$100)	Retail Value♦	Ment Ratio %	Effective Rate (\$) (Per \$100)	Elderly	Dis-abled
<b>Towns (continued)</b>							
Middleburg	†	1.00	77	100	0.77	No	No
Middletown	†	1.25	85	100	1.06	No	No
Mineral	†	0.44	85	100	0.37	No	No
Monterey	†	0.35	100	100	0.35	No	No
Mount Jackson	†	0.75	85	100	0.64	No	No
New Castle	†	0.13	77	100	0.10	No	No
New Market	TV	0.80	85	100	0.68	No	No
Onancock	†	2.00	77	100	1.54	No	No
Onley	†	0.15	77	100	0.12	No	No
Orange	†	1.50	100	40	0.60	No	No
Painter	†	0.30	77	100	0.23	No	No
Pamplin	†	1.00	100	50	0.50	No	No
Parksley	†	0.80	77	100	0.62	No	No
Pearisburg	RV	3.75	100	25	0.94	No	No
Pennington Gap	†	0.25	85	100	0.21	No	No
Phenix	†	0.50	85	100	0.43	No	No
Pocahontas	†	0.90	77	100	0.69	No	No
Pound	†	0.44	77	100	0.34	No	No
Pulaski	†	0.74	85	100	0.63	No	No
Purcellville	†	1.05	77	100	0.81	No	No
Remington	LV	1.10	77	100	0.85	No	No
Ridgeway	†	0.60	77	100	0.46	...	...
Rocky Mount	†	0.51	77	100	0.39	No	No
Round Hill	†	1.15	77	100	0.89	No	No
Rural Retreat	TV	0.45	85	100	0.38	No	No
Saint Paul	†	0.31	77	100	0.24	No	No
Saltville	†	0.50	77	100	0.39	No	No
Saxis	†	0.25	77	100	0.19	No	No
Shenandoah	†	0.33	77	100	0.25	No	No
Smithfield	†	1.00	77	100	0.77	No	No

\* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective Counties. For towns located in more than one county the assessment was done by the following: Grottoes (Rockingham); Kilmarnock (Lancaster); Pamplin (Prince Edward); and Saltville (Smyth).

**Table 9.1 (continued)**

Locality	Assessment Value Concept*	Nominal	% of	Assess-	Adjusted	Tax Relief for	
		Tax Rate (\$) (Per \$100)	Retail Value♦	Ment Ratio %	Effective Rate (\$) (Per \$100)	Elderly	Dis- abled
<b>Towns (continued)</b>							
South Boston	RV	1.42	100	100	1.42	No	No
South Hill	†	3.00	77	35	0.81	No	No
Stanley	†	0.45	77	100	0.35	No	No
Stephens City	†	1.00	85	100	0.85	No	No
Stony Creek	LV	0.60	77	100	0.46	No	No
Strasburg	†	1.11	85	100	0.94	No	No
Stuart	†	1.10	85	100	0.94	No	No
Tappahannock	LV	1.25	77	100	0.96	No	No
Tazewell	†	0.50	77	100	0.39	No	No
The Plains	†	0.50	77	100	0.39	No	No
Timberville	†	0.30	77	100	0.23	No	No
Urbanna	†	0.65	100	35	0.23	No	No
Victoria	TV	0.98	85	100	0.83	No	No
Vinton	†	1.00	77	100	0.77	No	Yes
Wakefield	†	0.86	77	100	0.66	No	No
Warrenton	†	2.25	77	100	1.73	No	No
Warsaw	†	0.60	77	100	0.46	No	No
Waverly	†	1.85	77	100	1.42	No	No
Windsor	†	0.50	77	100	0.39	No	No
Wise	LV	0.53	77	100	0.41	No	No
Woodstock	†	0.90	85	100	0.77	No	No
Wytheville	TV	0.28	85	100	0.24	No	No

† Assessment done by the county in which the town is located.

See Appendix B for listing of towns with their respective counties. For towns located in more than one county the assessment was done by the following: Grottoes(Rockingham)

Kilmarnock (Lancaster); Pamplin (Prince Edward); and Saltville (Smyth).

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

\* Key to abbreviations:

TV: Trade-in value

LV: Loan value

RV: Retail value

**Table 9.2**  
**Tangible Personal Property Tax Rates for Large Trucks Two Tons**  
**and Over, 1999**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Cities</b>						
Alexandria	TV, LV	100	A,B,C	N/A	... <sup>a</sup>	4.75
Bedford	TV	100	A, B	Any	52	1.80
Bristol	LV	30	A	N/A	11	6.00
Buena Vista	OC	...	N/A	1 2 3 4 5 6+	60 50 40 30 20 10	4.25
Charlottesville	OC	...	N/A	1 2 3 4 5 6+	80 70 60 50 40 30	4.20
Chesapeake	OC	...	N/A	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 +	75 65 55 45 35 25 20 18 16.2 14.6 13.1 11.8 10.6 9.6 8.6 7.7 7.0 6.3	4.00

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

<sup>a</sup> 2-5 tons: 100 percent of average trade-in value. Over 5 tons: 90 percent of bill of sale.



**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Cities (continued)</b>						
Clifton Forge	OC	...	N/A	1	80	3.35
				2	70	
				3	60	
				4	50	
				5	40	
				6-10	30	
				11+	15	
Colonial Heights	OC	90	D	1	90	3.50
				2	80	
				3	70	
				4	60	
				5	50	
				6	40	
				7	30	
				8	20	
				9+	10	
Covington	RV, OC	45	D,E	Any	45	5.60
Danville	TV	100	B	1	95	3.00
Emporia	N/A	...	N/A	1	60	5.00
				2	55	
				3	50	
				4	45	
				5	40	
				6	35	
				7	30	
				8	25	
				9	20	
				10	15	
				11	10	
				12+	Flat fee of \$200	

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Cities (continued)</b>						
Fairfax	OC	...	N/A	1	80	3.29
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7	20	
				8+	10	
Falls Church	OC	...	N/A	1	80	4.71
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7+	20	
				Franklin	OC	
Fredericksburg	RV	90	N/A	1	90	2.99
				2	80	
				3	70	
				4	60	
				5	45	
				6	30	
				7+	20	
				Galax	RV	
Hampton	OC	...	N/A	1	75	4.25
				2	65	
				3	55	
				4	45	
				5+	35	
				Harrisonburg	OC, TV	
2	80					
3	70					
4	60					
5	50					
6	40					
7+	30					

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Cities (continued)</b>						
Hopewell	OC	...	N/A	New 1 2 3+	60 40 30 20	3.05
Lexington	TV	100	A,B	...	25	3.95
Lynchburg	N/A	...	... <sup>b</sup>	1 2 3 4 5 6 7 8+	90 70 60 50 40 30 20 10	3.30
Manassas	OC	...	N/A	1 2 3 4 5 6 7 8 9+	80 70 60 50 40 30 20 15 10	3.05
Manassas Park	OC	...	D,F	1 2 3 4 5 6+	70 60 50 40 30 20	3.50
Martinsville	OC	25	N/A	N/A	25	1.92

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

<sup>b</sup> Set by City of Lynchburg

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Cities (continued)</b>						
Newport News	LV	100	A	1	85	4.15
				2	80	
				3	75	
				4	70	
				5	65	
				6	60	
				7	55	
				8	50	
				9	45	
				10	40	
				11	35	
				12	30	
				13	25	
				14	20	
				15	15	
				16+	9.5	
Norfolk	OC, LV <sup>c</sup>	100	N/A	1	80	4.00
				2	60	
				3	40	
				4	20	
				5+	\$500	
Norton	OC	...	N/A	1	60	1.85
				2	55	
				3	50	
				4	45	
				5	40	
				6	35	
				7	30	
				8	25	
				9	20	
				10	15	
				11	10	
				12	5	
				13+	\$500	

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

<sup>c</sup> 100 percent LV. If loan value is not in book, then 80 percent of OC is used.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Cities (continued)</b>						
Petersburg	OC	...	N/A	1	40 <sup>d</sup>	4.30
				2	40	
				3	35	
				4	30	
				5	25	
				6+	20	
Poquoson	OC	30	N/A	N/A	30	3.85
Portsmouth	LV	100	A,B,D	N/A	N/A	4.35
Radford	OC	...	N/A	3	50	2.14
Richmond	OC	...	N/A	1	90	3.70
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7+	20	
Roanoke	OC <sup>e</sup>	...	N/A	1	70	3.45
				2	60	
				3	50	
				4	40	
				5	30	
				6+	20	
Salem	OC	100	N/A	1	90	3.20
				2	80	
				3	70	
				4	60	
				5	50	
				6+	40	

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

<sup>d</sup> Prorated bill.

<sup>e</sup> Percent of cost/date purchased.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Cities (continued)</b>						
Staunton	RV	100	A,B	1 <sup>f</sup>	85.7	2.00
				2	71.4	
				3	57.1	
				4	42.9	
				5	28.6	
				6	14.3	
				7+	10	
Suffolk	OC	40	N/A	...	40	4.25
Virginia Beach	LV,FV	100	C	N/A	N/A	3.70
Waynesboro	N/A	...	N/A	1	50	5.00
				2+	10	
Williamsburg	N/A	...	... <sup>g</sup>	N/A	30	3.50
Winchester	N/A	...	N/A	N/A	80	3.50
<b>Counties</b>						
Accomack	FV	100	E,F	N/A	N/A	Dist 2 - 3.24 Dist 3 - 3.26 Dist 4 & 5 - 3.22 Dist 6 - 3.13
Albemarle	OC	...	N/A	Any	80	4.28
Alleghany	N/A	...	N/A	1	40	5.95
				2	30	
				3-5	20	
				6-10	15	
				11-18	10	
				19+	5	

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

<sup>f</sup> For ownership of less than one full year, percentage is based on monthly proration.

<sup>g</sup> Contact the dealer.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Counties (continued)</b>						
Amelia	OC	65-15	N/A	1	65	3.25
				2	60	
				3	55	
				4	50	
				5	45	
				6	40	
				7	35	
				8	30	
				9	25	
				10	20	
				11+	15	
Amherst	OC	...	N/A	1	80	4.40
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7+	20	
Appomattox	RV	50	A,B,C	N/A	Flat fee of \$500	3.50
Arlington	LV,FV	100	A,C,D,F	1	80	4.40
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7+	20	
Augusta	OC	...	N/A	1	40	1.90
				2	30	
				3+	20	
Bath	TV	100	A,B	...	...	0.20
Bedford	RV	20	A,B	N/A	N/A	8.50

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Counties (continued)</b>						
Bland	LV	100	A	1	90	1.60
				2	80	
				3	70	
				4	60	
				5	50	
				6	40	
				7	30	
				8+	20	
Botetourt	OC	...	N/A	1	90	2.55
				2	70	
				3	50	
				4	30	
				5+	10	
Brunswick	LV	100	F	N/A	70	3.40
Buchanan	OC	...	N/A	1	100	1.95
				2	75	
				3	65	
				4	55	
				5	45	
				6	35	
				7	25	
				8+	15	
Buckingham	N/A	...	N/A	N/A	50	3.30
Campbell	OC	...	N/A	0-10	25	3.25
				11+	15	
Caroline	OC	...	N/A	1	35	6.25
				2	28	
				3	21	
				4	14	
				5+	10 <sup>h</sup>	

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

<sup>h</sup> 10 percent, but not lower than a minimum \$800 for tractor trailers, dumps, buses, and wreckers.



**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Counties (continued)</b>						
Carroll	TV	100	A	1	68	1.30
				2	60	
				3	53	
				4	45	
				5	38	
				6	30	
				7+	27	
Charles City	LV	100	F	1	60	3.40
				2	50	
				3	40	
				4	30	
				5	20	
				6+	10	
Charlotte	N/A	N/A	N/A	Any	30	2.00
Chesterfield	LV	100	A,B	Current	90	3.60
				1	70	
				2	60	
				3	50	
				4	40	
				5	30	
				6	20	
				7+	10	
Clarke	OC, WV	100	D,F	1	75	4.00
				2	60	
				3	50	
				4	30	
				5+	20	
Craig	OC	N/A	N/A	New	100	2.50
				1	95	
				2	90	
				3	85	
				4	80	
				5	75	
				6	70	
				7	65	
				8	60	
				9	55	
10	50					

\* See last page of Table 9.2 for key to symbols.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Counties (continued)</b>						
Craig (continued)	OC	N/A	N/A	11	45	2.50
				12	40	
				13	35	
				14	30	
				15	25	
				16	20	
				17	15	
				18	10	
				19+	5	
Culpeper	OC	...	N/A	1	28	6.25
				2	24	
				3	20	
				4	16	
				5	12	
				6	8	
				7+	4	
Cumberland	TV	100	A,D	1	80	4.00
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7+	20	
Dickenson	OC	...	N/A	1	25	1.59
				2+	20	
Dinwiddie	OC, LV	100	C, D, E	1	45	4.90
				2	40	
				3	35	
				4	30	
				5	25	
				6	20	
				7	15	
				8	10	
				9+	5	
(minimum of \$200)						
Essex	WV	100	C	Any	75	3.50

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate / \$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Counties (continued)</b>						
Fairfax <sup>i</sup>	OC	...	N/A	1	60	4.57
				2	50	
				3	40	
				4	30	
				5+	20	
Fauquier	OC, LV	100	A,B	1	70	4.65
				2	60	
				3	50	
				4	40	
				5	30	
				6	20	
				7+	10	
Floyd	OC	...	N/A	1	70	2.18
				2	60	
				3	50	
				4	40	
				5	30	
				6	20	
				7+	10	
Fluvanna	TV	100	F	1	80	3.70
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7	20	
				8+	10	
Franklin	LV	100	A	1	75	1.67
				2	65	
				3	55	
				4	45	
				5	35	
				6	25	
				7	15	
				8+	5	

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

<sup>i</sup> The County of Fairfax bases their rates on vehicles over 14,000 lbs.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Counties (continued)</b>						
Frederick	WV	100	C,E,F	1	100	4.20
				2	90	
				3	80	
				4	70	
				5	60	
				6	50	
				7	40	
				8	30	
				9+	25	
				(minimum of \$1,000)		
Giles	RV	25	A	Any	12.5	7.00
Gloucester	RV	50	G	N/A	50	3.50
Goochland	OC	...	N/A	1	60	4.00
				2	45	
				3	37.5	
				4	30	
				5+	20	
Grayson	LV	100	D, F	N/A	N/A	1.00
Greene	N/A	N/A	N/A	1	40	4.45
				2	40% of sale price, minus 10%.	
				3	40% of sale price, minus 20%.	
				4	40% of sale price, minus 30%.	
				5	40% of sale price, minus 40%.	
				6	40% of sale price, minus 50%.	
				7+	20	
Greensville	FV	65	E	N/A	85	4.50

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Counties (continued)</b>						
Halifax	OC	...	N/A	1	90	1.26
				2	80	
				3	70	
				4	60	
				5	50	
				6	40	
				7	30	
				8	20	
				9+	10	
Hanover	OC	90	D	1	90	3.64
				2	80	
				3	70	
				4	60	
				5	50	
				6	40	
				7	30	
				8	20	
				9+	10	
Henrico	OC	...	N/A	New	85 % of MSRP	3.50
				1	75	
				2	60	
				3	50	
				4	40	
				5	30	
				6+	20	
Henry	N/A	N/A	...	Any	71	1.19
Highland	RV	100	E	N/A	N/A	1.50
Isle of Wight	LV	100	G	N/A	N/A	4.40

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

MSRP Manufacturers Suggested Retail Price.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Counties (continued)</b>						
James City	OC	80	N/A	1 2 3 4 5 6 7+	80 70 60 50 40 30 20	4.00
King & Queen	LV	100	C	N/A	N/A	3.94
King George	TV	100	A, B	1 2 3 4 5 6 7 8 9+	50 45 40 35 30 25 20 15 10	3.10
King William	LV, OC	100	F	1 2 3 4 5+	80 60 40 20 10	3.45
Lancaster	RV	100	F	N/A	N/A <sup>j</sup>	1.52
Lee	TV	100	A	1	80	1.25
Loudoun	OC	...	N/A	New 1 2 3 4 5+	60 50 40 30 20 10	4.20
Louisa	WV	100	F	No set formula. Value set on case by case basis.		1.70

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

<sup>j</sup> If not in pricing guide assessment figured at cost less 10%.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Counties (continued)</b>						
Lunenburg	WV	100	F	1	75	3.50
Madison	RV	20	D	N/A	20	8.70
Mathews	RV	100	A	N/A	N/A	2.90
Mecklenburg	OC	...	N/A	1	80	4.65
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7	25	
				8+	15	
Middlesex	OC	N/A	N/A	1	95	3.50
				2	90	
				3	85	
				4	75	
				5	70	
				6	60	
				7	50	
				8	40	
				9	30	
				10+	20	
Montgomery	OC	% of cost	D	1	80	2.45
				2	60	
				3	50	
				4	30	
				5	20	
				6+	10	
Nelson	OC	N/A	N/A	1	40	2.95
				2	30	
				3	20	
				4+	10	

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Counties (continued)</b>						
New Kent	OC	...	N/A	1-3 4-6 7-10 11+ idle	35 30 25 20 5	3.75
Northampton	OC	...	N/A	1 2 3 4 5 6+	70 60 50 40 25 10	4.10
Northumberland	RV	40	A	1 2 3 4+	40 30 20 10	3.60
Nottoway	OC	...	N/A	1 2 3 4 5 6+	80 70 55 40 25 10	3.15
Orange	OC	...	N/A	1 2 3 4 5 6 7 8 9 10 11+	32.0 30.2 28.8 27.2 25.6 24.0 22.4 20.8 19.2 17.6 16.0	5.50
Page	LV, FV	100	C	1	20	2.25

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.



**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
<b>Counties (continued)</b>						
Patrick	N/A	...	N/A	1	95	1.26
				2	85	
				3	75	
				4	65	
				5	55	
				6	45	
				7	35	
				8+	25	
Pittsylvania	TV	30	A,B	1	30	7.25
				2	25	
				3	20	
				4	15	
				5	10	
				6+	5	
				Powhatan	OC	
2	45					
3	37.5					
4	30					
5+	20					
Prince Edward	LV	100	D	1999	90% of OC	3.20
Prince George	OC	...	N/A	1	60	4.00
				2	50	
				3	40	
				4	30	
				5+	20	
Prince William	OC, LV	100	F	1	90	3.70
				2	80	
				3	65	
				4	50	
				5	35	
				6	20	
				7+	10	
Pulaski	OC	...	D	1-5	60	1.50
				6-10	40	
				10+	20	

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Counties (continued)</b>						
Rappahannock	LV	100	A,B	18	Flat fee of \$200	3.20
Richmond	LV	100	A	Any	75	3.50
Roanoke	OC	...	N/A	1	70	3.50
				2	60	
				3	50	
				4	40	
				5	30	
				6+	20	
Rockbridge	OC	...	...	Assessment is 75% of previous year's assessed value to min. of \$100		3.25
Rockingham	LV	100	C,D	Any	64	2.80
Russell	LV	100	A,B,D	1-2	80	1.45
				3	70	
				4	60	
				5+	50	
Scott	LV	100	F	N/A	N/A	1.20
Shenandoah	OC	...	N/A	1	100	2.86
				2	90	
				3	80	
				4	70	
				5	60	
				6	50	
				7	40	
				8	30	
				9	20	
				10+	10	
Smyth	LV	100	A	N/A	N/A	2.25

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Counties (continued)</b>						
Southampton	RV	80	D, F	1	80	4.00
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7	20	
				8+	10	
Spotsylvania	OC	...	N/A	1	50	5.00
				2	45	
				3	40	
				4	30	
				5+	20	
Stafford	OC	N/A	N/A	1	40	5.49
				2	35	
				3	30	
				4	25	
				5	20	
				6+	15	
Surry	LV	100	A	N/A	N/A	3.50
Sussex	FV	100	C, D	New	100	4.85
				1	90	
				2	80	
				3	70	
				4	60	
				5	50	
				6	40	
				7	30	
				8	20	
9+	10					

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Counties (continued)</b>						
Tazewell	LV	100	A, B	1	75	2.00
				2	65	
				3	55	
				4	45	
				5	35	
				6	25	
				7+	15	
Warren	OC	N/A	D	1	70	3.15
				2	60	
				3	50	
				4	40	
				5	30	
				6	20	
				7+	10	
Washington	LV	100	C	New	80	1.55
				1	70	
				2	60	
				3	50	
				4	40	
				5	30	
				6	20	
				7+	10	
				(minimum of \$2,000)		
Westmoreland	LV	100	D	Any	80	2.50
Wise	OC	100	...	1	60	1.15
				2	55	
				3	50	
				4	45	
				5	40	
				6	35	
				7	30	
				8	25	
				9	20	
				10	15	
				11+	10	
				(minimum of \$2,000)		

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Counties (continued)</b>						
Wythe	OC	...	N/A	1	70	1.90
				2	65	
				3	60	
				4	55	
				5	50	
				6	45	
				7	40	
				8	35	
				9	30	
				10	25	
				11+	20	
York	OC	...	N/A	1	60	4.00
				2	50	
				3	40	
				4	30	
				5	20	
				6	15	
				7	10	
				8+	5	
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.					
Abingdon	Done by Washington County					0.55
Accomac	Done by Accomack County					0.10
Alta Vista	Done by Campbell County					2.00
Amherst	Done by Amherst County					0.35
Appomattox	RV	50	A,B	N/A	N/A	0.55
Ashland	Done by Hanover County					0.77
Berryville	Done by Clarke County					1.00
Big Stone Gap	Done by Wise County					0.62

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Towns (continued)</b>						
Blackstone	Done by Nottoway County					0.65
Bloxom	Done by Accomack County					0.15
Bluefield	Done by Tazewell County					0.60
Boones Mill	Done by Franklin County					0.40
Bowling Green	Done by Caroline County					1.20
Boydton	Done by Mecklenburg County					2.50
Bridgewater	Done by Rockingham County					0.75
Broadway	Done by Rockingham County					0.51
Brodnax	Done by Brunswick County					1.00
Brookneal	Done by Campbell County					1.70
Buchanan	Done by Botetourt County					0.32
Capron	Done by South Hampton County					
Cedar Bluff	Done by Tazewell County					0.35
Charlotte Court House	TV	33	A	...	...	1.00
Chase City	Done by Mecklenburg County					3.25
Chatham	Done by Pittsylvania County					3.36
Chilhowie	LV	100	A	N/A	N/A	0.20
Chincoteague	Done by Accomack County					0.85
Christiansburg	Done by Montgomery County					0.45
Claremont	Done by Surry County			N/A	N/A	0.60

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Towns (continued)</b>						
Clarksville	Done by Mecklenburg County					3.75
Clintwood	Done by Dickenson County					0.03
Coeburn	Done by Wise County					0.40
Colonial Beach	Done by Westmoreland County					2.00
Crewe	Done by Nottoway County					1.00
Culpeper	...	...	...	1	28 <sup>k</sup>	2.00
				2	24	
				3	20	
				4	16	
				5	12	
				6	8	
				7+	4	
Damascus	Done by Washington County					0.62
Dillwyn	Done by Buckingham County					0.28
Drakes Branch	Done by Charlotte County					0.37
Dublin	Done by Pulaski County					0.50
Eastville	Done by Northampton County					0.25
Edinburg	Done by Shenandoah County					0.75
Exmore	Done by Northampton County					0.45
Fries	Done by Grayson County					1.75
Front Royal	Done by Warren County					0.60
Glade Spring	Done by Washington County					0.20
Glasgow	LV	100	A	N/A	N/A	0.75
Gordonsville	Done by Orange County					2.00

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

<sup>k</sup> Minimum for large truck and trailer is \$400, and after tractor trailer \$200.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Towns (continued)</b>						
Gretna	Done by Pittsylvania County					1.50
Grottoes	Done by Rockingham County					0.385
Grundy	Done by Buchanan County					0.50
Hallwood	Done by Accomack County					0.45
Hamilton	Done by Loudoun County					1.10
Haysi	LV	100	A	N/A	N/A	0.15
Hillsville	LV	100	A	N/A	N/A	0.70
Hurt	Done by Pittsylvania County					2.50
Iron Gate	Done by Alleghany County					1.00
Ivor	Done by Southampton County					0.50
Jonesville	TV	100	A	N/A	N/A	0.25
Kenbridge	Done by Lunenburg County					1.25
Keysville	Done by Charlotte County					0.60
Kilmarnock	Done by Lancaster County					0.16
Lacrosse	Done by Mecklenburg County					1.25
Lawrenceville	Done by Brunswick County					1.80
Lebanon	Done by Russell County					0.50
Leesburg	Done by Loudoun County					1.00
Louisa	Done by Louisa County					0.71
Luray	LV	100	D	N/A	N/A	0.40

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.



**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Towns (continued)</b>						
Marion	LV	100	A	N/A	N/A	0.29
McKenney	Done by Dinwiddie County					0.50
Middleburg	Done by Loudoun County					1.00
Middletown	Done by Frederick County					1.25
Mineral	Done by Louisa County					0.44
Monterey	Done by County					0.35
Mount Jackson	Done by Shenandoah County					0.75
New Castle	Done by Craig County					0.13
New Market	Done by Shenandoah County					0.80
Onancock	Done by Accomack County					2.00
Onley	Done by Accomack County					0.15
Orange	Done by Orange County					1.50
Painter	Done by Accomack County					0.30
Pamplin	Done by Appomattox County					1.00
Parksley	Done by Accomack County					0.80
Pearisburg	RV	25	A	N/A	N/A	3.75
Pennington Gap	Done by Lee County					0.25
Phenix	Done by Charlotte County					0.50
Pocahontas	Done by Tazewell County					0.90
Pound	Done by Wise County					0.44
Pulaski	Done by Pulaski County					0.74

\* See last page of Table 9.2 for key to symbols.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Towns (continued)</b>						
Purcellville	Done by Loudoun County					1.05
Remington	LV	100	A, B	If gross wt < 25,999 lbs.		1.10
				1	100	
				2	90	
				3	80	
				4	70	
				5	60	
				6	50	
				7	40	
				8	30	
				9	20	
				10+	10	
		If gross wt > 25,999 lbs.				
		1		70		
		2		60		
		3		50		
		4		40		
		5		30		
		6		20		
		7+		10		
Ridgeway	Done by Henry County					0.60
Rocky Mount	Done by Franklin County					0.51
Round Hill	Done by Loudoun County					1.15
Rural Retreat	Done by Wythe County					0.45
Saint Paul	Done by Wise County					0.31
Saltville	Done by Smyth County					0.50
Saxis	Done by Accomack County					0.25
Shenandoah	Done by Page County					0.33
Smithfield	Done by Isle of Wight County					1.00

\* See last page of Table 9.2 for key to symbols.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Towns (continued)</b>						
South Boston	...	...	...	New	100	1.42
				1	90	
				2	80	
				3	70	
				4	60	
				5	50	
				6	40	
				7	30	
				8	20	
				9+	15	
South Hill	Done by Mecklenburg County					3.00
Stanley	Done by Page County					0.45
Stephens City	Done by Frederick County					1.00
Strasburg	Done by Shenandoah County					1.11
Stuart	Done by Patrick County					1.10
Tappahannock	LV	100	C	N/A	N/A	1.25
Tazewell	Done by Tazewell County					0.50
The Plains	Done by Fauquier County					0.50
Timberville	Done by Rockingham County					0.30
Urbanna	Done by Middlesex County					0.65
Victoria	TV	100	A	N/A	N/A	0.98
Vinton	Done by Roanoke County					1.00
Wakefield	Done by Sussex County					0.86
Warrenton	Done by Fauquier County					2.25
Warsaw	Done by Richmond County					0.60

\* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

**Table 9.2 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
<b>Towns (continued)</b>						
Waverly	Done by Sussex County					1.85
West Point	Done by King William County					3.30
Windsor	Done by Isle of Wight County					0.50
Wise	OC	...	N/A	1	60	0.53
				2	55	
				3	50	
				4	45	
				5	40	
				6	35	
				7	30	
				8	25	
				9	20	
				10	15	
				11+	10	
Woodstock	Done by Shenandoah County					0.90
Wytheville	Done by Wythe County					0.28
...	No response provided.					
N/A	Not applicable.					
<b>Key:</b>						
A:	NADA Official Used Car Guide					
B:	NADA Official Older Used Car Guide					
C:	Truck Blue Book					
D:	Department of Motor Vehicles Reports					
E:	MacLean Hunter Market Reports					
F:	NADA Official Commercial Truck Guide					
G:	Blue Book, National Used Car Market Report					
LV:	Loan value					
TV:	Trade-in value					
RV:	Retail value					
FV:	Finance value					
WV:	Wholesale Value					
OC:	Original Cost					

**Table 9.3**  
**Tangible Personal Property Tax on Motor Vehicles, Payment and**  
**Assessment Schedules, 1999**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
<b>Cities</b>	Note: All cities responded to the survey.			
Alexandria	10/5	1/1	No	All
Bedford	12/5	1/1	No	N/A
Bristol	12/5	1/1	No	N/A
Buena Vista	6/5;12/5	1/1	No	N/A
Charlottesville	6/5;12/5	1/1	Yes	BMV, MC, C, MV, T, TR
Chesapeake	6/5	1/1	Yes	All but B, MH
Clifton Forge <sup>a</sup>	12/5	5/1	No	N/A
Colonial Heights	6/5;12/5	1/1	Yes	N/A
Covington	6/5;12/5	7/1	Yes	N/A
Danville	12/5;6/5	1/1	Yes	MV
Emporia	7/1	...	Yes	...
Fairfax	10/5	1/1	Yes	BMV, MC, MV, T, RV
Falls Church	10/5	1/1	No	All but MH
Franklin	12/5	1/1	No	B, MV, TR
Fredericksburg	5/15; 11/15	1/1	Yes <sup>b</sup>	N/A
Galax	12/5	...	No	N/A
Hampton	6/5;12/5	1/1	Yes	All
Harrisonburg	12/5	1/1	No	N/A
Hopewell	12/5	1/1	Yes	N/A
Lexington	6/5;12/5	1/1	No	All but B
Lynchburg	11/15	1/1	No	All but MH
Manassas	10/5	1/1	No	N/A
Manassas Park	12/5	1/1	Yes	N/A
Martinsville	12/5	1/1	No	N/A
Newport News	6/5;12/5	1/1	Yes	All but BMV
Norfolk	6/5	1/1	No	All but B, MH
Norton	12/5	1/1	No	N/A
Petersburg	6/10	1/1	No	All
Poquoson	6/5;12/5	1/1	No	All
Portsmouth	6/5; Monthly	1/1	Yes	All

\* See the last page of Table 9.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

<sup>a</sup> Treasurer will accept payments on delinquent tax, but not as current tax.

<sup>b</sup> Automatic bank debits budget payment plan.

**Table 9.3 (continued)**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
<b>Cities (continued)</b>				
Radford	12/5	1/1	No	N/A
Richmond	5/1	1/1	...	BMV, C, MC, MV, TR, RV
Roanoke	5/31	1/1	No	All but B
Salem	5/31	...	...	All but B, MH
Staunton	12/5	1/1	Yes	N/A
Suffolk	12/5	1/1	Yes	All but B
Virginia Beach	6/5; 12/5	1/1	No	All but B
Waynesboro	12/5	1/1	Yes <sup>†</sup>	N/A
Williamsburg	12/1	1/1	No	N/A
Winchester	Monthly	Monthly	No	All but B
<b>Counties</b>	Note: All counties responded to the survey.			
Accomack	12/5	1/1	No	BMV, MV, MC, T, TR
Albemarle	6/5; 12/5	1/1	No	All
Alleghany	12/5	1/1	No	N/A
Amelia	12/5	...	...	N/A
Amherst	12/5	1/1	No	N/A
Appomattox	12/5	1/1	No	N/A
Arlington	9/15 - BMV 10/5 - MV	1/1	Yes <sup>c</sup>	All but MH
Augusta	12/5	1/1	Yes <sup>†</sup>	N/A
Bath	1/1	...	No	N/A
Bedford	12/5	1/1	...	BMV, MC, MV, T
Bland	12/5	1/1	No	N/A
Botetourt	12/5	1/1	...	All but MH
Brunswick	12/5	1/1	Yes	N/A
Buchanan	12/5	5/1	Yes	N/A
Buckingham	12/5	...	...	N/A
Campbell	12/5	1/1	No	N/A
Caroline	6/5; 12/5	1/1	Yes <sup>d</sup>	N/A
Carroll	12/5	...	No	N/A
Charles City	12/5	1/1	No	N/A
Charlotte	12/5	1/1	No	N/A

\* See the last page of Table 9.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

<sup>†</sup> Payment due by due date, but treasurer will accept prepayments throughout the calendar year of assessment.

<sup>c</sup> Automated tax payer service.

<sup>d</sup> Tax payer may pay in full on June 5<sup>th</sup>.

**Table 9.3 (continued)**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
<b>Counties (continued)</b>				
Chesterfield	6/5	1/1	Yes	BMV, MC, MV, T, RV
Clarke	6/5; 12/5	1/1	Yes <sup>†</sup>	B, BMV, MV, T, TR
Craig	12/5	1/1	Yes <sup>†</sup>	N/A
Culpeper	5/1	1/1	No <sup>†</sup>	N/A
Cumberland	12/5	1/1	Yes	N/A
Dickenson	12/5	...	Yes	N/A
Dinwiddie	6/5; 12/5	1/1	No	N/A
Essex	12/5	1/1	Yes	N/A
Fairfax	10/5, 2/15	1/1	Yes	All but B, TR, C
Fauquier	10/5	1/1	No	All but B, MH
Floyd	12/5	5/1	Yes	N/A
Fluvanna	6/5; 12/5	1/1	Yes	N/A
Franklin	12/5	1/1	No	N/A
Frederick	6/5; 12/5	1/1	Yes	All
Giles	5/1	1/1	No	N/A
Gloucester	12/5	1/1	No	N/A
Goochland	12/5	1/1	No	N/A
Grayson	12/5	1/1	Yes <sup>e</sup>	MH
Greene	6/5; 12/5	1/1	No	N/A
Greensville	12/5	1/1	No	N/A
Halifax	12/5	1/1	No	N/A
Hanover	12/5	1/1	Yes	All but B
Henrico	3/15 - MV 3/1 - BMV	1/1	Yes	All but B, MH
Henry	12/5	1/1	No	N/A
Highland	12/5	1/1	No	N/A
Isle of Wight	12/5	1/1	...	All
James City	6/5; 12/5	1/1	Yes	All but MH, TR
King & Queen	12/5	1/1	No	N/A
King George	6/5; 12/5	1/1	No	N/A
King William	12/5	1/1	Yes	N/A

\* See the last page of Table 9.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

<sup>†</sup> Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

<sup>e</sup> Treasurer will set up payment plans when requested by tax payer.

**Table 9.3 (continued)**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
<b>Counties (continued)</b>				
Lancaster	12/5	1/1	No	N/A
Lee	12/5	1/1	Yes	N/A
Loudoun	5/5; 10/5	1/1	Yes <sup>†</sup>	All but B, MH
Louisa	12/5	1/1	No	N/A
Lunenburg	12/5	1/1	No	N/A
Madison	12/5	1/1	No	N/A
Mathews	12/5	1/1	No	N/A
Mecklenburg	12/5	...	...	N/A
Middlesex	12/5	1/1	No	N/A
Montgomery	12/5	1/1	No	N/A
Nelson	12/5	1/1	No	All but B
New Kent	12/5	1/1	Yes	N/A
Northampton	12/5	1/1	No	MC, MV, T, TR
Northumberland	12/5	1/1	No	N/A
Nottoway	12/5	1/1	...	N/A
Orange	12/5	1/1	Yes	N/A
Page	12/5	...	...	MV
Patrick	12/5	...	No	N/A
Pittsylvania	12/5	1/1	...	N/A
Powhatan	12/5	1/1	...	N/A
Prince Edward	12/5	90 days after the rate is set	Yes	N/A
Prince George	12/5	1/1	No	N/A
Prince William	10/5; 3/5	1/1	No	BMV, MV, T, MC, RV
Pulaski	12/5	1/1	No	N/A
Rappahannock	12/5	1/1	Yes	N/A
Richmond	12/5	1/1	Yes	N/A
Roanoke	5/31	1/1	Yes	All but B, MH
Rockbridge	12/5	1/1	No	All
Rockingham	12/5	1/1	...	N/A
Russell	6/11; 12/11	1/1	No	N/A

\* See the last page of Table 9.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

<sup>†</sup> Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.



**Table 9.3 (continued)**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
<b>Counties (continued)</b>				
Scott	12/20	...	...	N/A
Shenandoah	6/5;12/5	1/1	No	N/A
Smyth	12/5	1/1	Yes <sup>†</sup>	N/A
Southampton	12/5	1/1	Yes	N/A
Spotsylvania	6/5;12/5	1/1	...	BMV, MC, MV, T
Stafford	6/5;12/5	1/1	Yes	All
Surry	12/5	1/1	No	N/A
Sussex	12/5	1/1	Yes <sup>†</sup>	N/A
Tazewell	12/5	1/1	No	N/A
Warren	12/5	1/1	Yes	All
Washington	12/20	1/1	No	N/A
Westmoreland	12/5	1/1	No	N/A
Wise	10/15	1/1	No	N/A
Wythe	12/5	1/1	Yes	N/A
York	6/5;12/5	1/1	Yes <sup>f</sup>	BMV, MC, MV, MH, T, RV
<b>Towns</b>	Note: Towns that answered “not applicable” for all items in this table are excluded. For a list of town respondents and non-respondents, see Appendix B.			
Abingdon	12/5	1/1	Yes <sup>†</sup>	N/A
Accomac	12/5	1/1	No	N/A
Altavista	12/5	...	...	N/A
Amherst	12/5	1/1	No	N/A
Appomattox	9/30	1/1	No	N/A
Ashland	1/15	1/1	No <sup>†</sup>	N/A
Berryville	12/5	...	No	MV
Big Stone Gap	12/5	Done by Co.	No	
Blackstone	12/15	Done by Co.	No	N/A
Bloxom	12/5	Done by Co.	No	MC, MV, RV, T
Bluefield	12/5	1/1	No	N/A
Boones Mill	3/1	...	...	...
Bowling Green	12/5	1/1	No	N/A
Boydton	1/1	1/1	...	N/A
Bridgewater	12/5	...	No	N/A

\* See the last page of Table 9.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

<sup>†</sup> Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

<sup>f</sup> Payment options modified by Treasurer to taxpayer with written request.

**Table 9.3 (continued)**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
<b>Towns (continued)</b>				
Broadway	12/5	...	...	N/A
Brodnax	5/31	...	No	All but B, MH
Brookneal	12/5	Done by Co.	No	N/A
Buchanan	12/5	1/1	No	...
Capron	12/5	...	...	N/A
Cedar Bluff	12/5	...	...	N/A
Charlotte C.H.	3/5	1/1	Yes	...
Chase City	1/31	1/1	Yes <sup>§</sup>	N/A
Chatham	12/6	1/1	Yes	N/A
Chilhowie	12/5	1/1	No	N/A
Chincoteague	12/5	...	No	BMV, MC, MV, T
Christiansburg	12/5	1/1	No	N/A
Claremont	12/5	...	No	N/A
Clarksville	2/1	...	...	N/A
Clintwood	12/5	...	...	N/A
Coeburn	12/5	1/1	...	N/A
Colonial Beach	12/5	1/1	No	N/A
Crewe	12/5	1/1	No	N/A
Culpeper	1/31	1/1	No	N/A
Damascus	12/20	...	No	N/A
Dillwyn	12/5	...	No	N/A
Drakes Branch	2/15	Done by Co.	No	N/A
Dublin	12/5	1/1	No	N/A
Eastville	12/5	1/1	No	N/A
Edinburg	12/31	...	No	N/A
Exmore	12/5	...	No	N/A
Farmville	12/15	1/1	No	N/A
Fries	12/5	1/1	Yes	N/A
Front Royal	12/5	1/1	No	All but MH
Glade Spring	12/21	1/1	No	N/A

\* See the last page of Table 9.3 for a key to abbreviations.

N/A Not applicable.

... No response provided

<sup>†</sup> Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

<sup>§</sup> May make monthly payments.

**Table 9.3 (continued)**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
<b>Towns (continued)</b>				
Glasgow	12/5	1/1	No	All
Gordonsville	12/5	...	Yes	N/A
Gretna	12/5	1/1	No	N/A
Grottoes	12/5	1/1	No	N/A
Grundy	12/5	1/1	No	N/A
Hallwood	12/5	1/1	No	BMV, MV, MC, T
Hamilton	2/5, 10/5	Done by Co.	Yes	All
Haysi	12/5	1/1	No	N/A
Hillsville	12/5	1/1	No	N/A
Hurt	12/5	...	...	N/A
Iron Gate	12/5	1/1	No	N/A
Irvington	N/A	1/1	No	B, BMV, MV
Ivor	2/1	...	No	N/A
Jonesville	12/5	Done by Co.	No	N/A
Kenbridge	12/5	1/1	No	N/A
Keysville	12/5	1/1	Yes	N/A
Kilmarnock	12/5	1/1	No	N/A
La Crosse	1/1	1/1	No	N/A
Lawrenceville	1/5	1/1	Yes	N/A
Lebanon	12/12	1/1	No	N/A
Leesburg	2/5; 10/5	1/1	No	All
Louisa	1/15	1/1	No	N/A
Luray	12/5	1/1	No	All
Marion	12/15	1/1	No	N/A
McKenney	12/31	...	No	N/A
Middleburg	10/5	...	No	N/A
Middletown	12/5	Done by Co.	No	N/A
Mineral	1/15	1/15	No	N/A
Monterey	12/5	1/1	No	N/A
New Castle	3/5	...	No	N/A

\* See the last page of Table 9.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

† Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

**Table 9.3 (continued)**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
<b>Towns (continued)</b>				
New Market	6/5, 12/5	1/1	No	N/A
Onancock	12/5	...	No	MV
Onley	12/5	...	No	N/A
Orange	12/5	1/1	No	N/A
Painter	12/6	Done by Co.	No	N/A
Pamplin	6/30	...	No	N/A
Parksley	12/5	N/A	No	N/A
Pearisburg	3/15	1/1	No	N/A
Pennington Gap	1/1	1/1	Yes	N/A
Phenix	12/5	...	...	N/A
Pocahontas	12/5	...	No	N/A
Pound	12/5	...	...	N/A
Pulaski	12/5	1/1	No	N/A
Purcellville	12/5	1/1	Yes <sup>†</sup>	N/A
Remington	3/5	1/1	No	BMV, MC, MV, TR
Rocky Mount	2/28	Done by Co.	No	N/A
Round Hill	12/5	Done by Co.	No	N/A
Rural Retreat	1/1	1/1	No	N/A
Saint Paul	12/5	1/1	No	N/A
Saltville	12/5	1/1	No	N/A
Saxis	12/5	...	No	N/A
Shenandoah	12/5	...	No	Done by Page Co.
Smithfield	12/5	...	...	All
South Boston	12/5	1/1	No	...
South Hill	1/5	1/1	No	N/A
Stanley	12/5	...	No	All but MH
Stephens City	12/5	...	No	N/A
Strasburg	6/5; 12/5	1/1	Yes	N/A
Stuart	5/1	1/1	No	N/A
Tappahannock	12/5	1/1	Yes	N/A

\* See the last page of Table 9.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

<sup>†</sup> Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

**Table 9.3**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
<b>Towns (continued)</b>				
Tazewell	12/5	1/1	No	N/A
The Plains	3/15	N/A	No	N/A
Timberville	12/31	1/1	No	N/A
Urbanna	12/5	...	...	N/A
Victoria	12/5	...	Yes	N/A
Vinton	5/31	1/1	Yes	BMV, MC, MV, T
Wakefield	2/5	1/1	No	N/A
Warrenton	12/15	1/1	...	MC, MV, T, C, RV
Warsaw	12/5	1/1	Yes <sup>†</sup>	N/A
Washington	N/A	1/1	Yes	N/A
Waverly	12/31	1/1	No	N/A
West Point	8/5	1/1	No	All but BMV
Windsor	12/5	Done by Co.	No	All
Wise	12/5	1/1	No	N/A
Woodstock	6/5; 12/5	1/1	Yes <sup>†</sup>	N/A
Wytheville	12/15	1/1	No	N/A

N/A Not applicable.

... No response provided.

† Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

\*Key to abbreviations

B:	Boats
BMV:	Business Motor Vehicles
C:	Campers
MC:	Motorcycles
MH:	Mobile Homes
MV:	Motor Vehicles
RV:	Recreational Vehicles
T:	Trucks
TR:	Trailers

**Table 9.4  
Taxes on Personal Property Other Than Motor Vehicles, 1999**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities</b>										
Alexandria	OC	4.75	OC	4.75	N/A	N/A	\$4.75/100 if driven on daily basis	N/A	N/A	N/A
Bedford	100% BV	1.80	100% BV	1.80	100% BV	1.80	Established value	1.80	100% BV	1.80
Bristol	N/A	N/A	OC	6.00	OC	6.00	NADA lowest value 30%	6.00	OC	6.00
Buena Vista	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	N/A	4.25	NADA	4.25
Charlottesville	N/A	N/A	ABOS Guide	4.20	N/A	N/A	\$125 flat rate	4.20	N/A	N/A
Chesapeake	Pricing guide	1.50	Pricing guide	1.50	20% OC	4.00	Exempt per 7/97 ordinance	N/A	Pricing guide	1.50
Clifton Forge	60% depr. to 10%	3.35	60% depr. to 10%	3.35	60% depr. to 10%	3.35	60% depr. to 10%	3.35	60% depr. to 10%	3.35
Colonial Heights	N/A	3.50	N/A	3.50	N/A	N/A	\$500 flat value	3.50	N/A	3.50
Covington	N/A	N/A	30% RV NADA	5.60	N/A	N/A	N/A	N/A	45% RV NADA	5.60

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Alexandria	OC	4.50	OC	4.50	N/A	4.75	N/A	4.75	...	...
Bedford	52% OC	4.50	52% OC	1.50	52% OC	1.50	52% OC	1.50	...	...
Bristol	OC	6.00	OC	6.00	N/A	N/A	OC	6.00	...	...
Buena Vista	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	...	...
Charlottesville	Same as mach. & tools	4.20	Same as mach. & tools	4.20	Same as mach. & tools	4.20	Same as mach. & tools	4.20	...	...
Chesapeake	20% OC	4.00	20% OC	4.00	20% OC	4.00	20% OC	4.00	20% OC	4.00
Clifton Forge	60% decr. to 10%	3.35	60% decr. to 10%	3.35	N/A	N/A	N/A	N/A	...	...
Colonial Heights	Cost & yr. of purchase	3.50	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Covington	10% OC	5.60	10% OC	5.60	N/A	N/A	N/A	N/A	10% OC	5.60

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate(\$)
<b>Cities (continued)</b>								
Alexandria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.11
Bedford	N/A	N/A	N/A	N/A	N/A	N/A	100% book	0.76
Bristol	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x applicable rate	1.10
Buena Vista	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.92
Charlottesville	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Appraisal Guide	1.11
Chesapeake	12% OC	4.00	12% OC	4.00	N/A	N/A	Based on model yr. & sq. footage	1.26
Clifton Forge	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	1.13
Colonial Heights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covington	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.80

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost



**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Danville	N/A	N/A	N/A	3.00	N/A	3.00	N/A	3.00	N/A	3.00
Emporia	N/A	N/A	30% OC	5.00	N/A	N/A	30% OC	5.00	30% OC	5.00
Falls Church	N/A	N/A	ABOS Publication	4.71	N/A	N/A	N/A	N/A	N/A	N/A
Franklin	N/A	N/A	25% OC	4.50	N/A	N/A	100% BV	4.50	80% OC Depr. 10% per yr.	4.50
Fredericksburg	1 yr. 90%	2.99	1 yr. 90%	2.99	1 yr. 90%	N/A	1 yr. 90%	N/A	1 yr. 90%	2.99
	2 yrs. 80%		2 yrs. 80%		2 yrs. 80%		2 yrs. 80%		2 yrs. 80%	
	3 yrs. 70%		3 yrs. 70%		3 yrs. 70%		3 yrs. 70%		3 yrs. 70%	
	4 yrs. 60%		4 yrs. 60%		4 yrs. 60%		4 yrs. 60%		4 yrs. 60%	
	5 yrs. 45%		5 yrs. 45%		5 yrs. 45%		5 yrs. 45%		5 yrs. 45%	
	6 yrs. 30%		6 yrs. 30%		6 yrs. 30%		6 yrs. 30%		6 yrs. 30%	
	≥ 7 yrs. 20%		≥ 7 yrs. 20%		≥ 7 yrs. 20%		≥ 7 yrs. 20%		≥ 7 yrs. 20%	
Galax	N/A	N/A	N/A	1.42	N/A	N/A	1 yr. 90%	1.42	N/A	N/A
							2 yr.s. 80%			
Hampton	70% OC Depr. 5% per yr.	1.00	BV	1.00	N/A	4.25	NADA	4.25	NADA recreational appraisal guide	1.00

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Co

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Danville	N/A	3.00	N/A	3.00	N/A	N/A	N/A	N/A	...	...
Emporia	30% OC	5.00	1 yr. 50% 2 yrs. 45% 3yr. 40%	5.00	N/A	N/A	N/A	N/A	...	...
Falls Church	Same as mach. & tools	4.71	75, 50, 35, 15, 10, 5, life of property	4.71	N/A	N/A	Same as mach. & tools	4.71	...	...
Franklin	25% OC	4.50	25% OC	4.50	N/A	N/A	N/A	N/A	...	...
Fredericksburg	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	2.99	1 yr. 80% 2 yrs. 60% 3 yrs. 40% ≥ 4 yrs. 20%	2.99	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	2.99	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	2.99	...	...
Galax	1 yr. 90% 2 yrs. 80% 3 yrs. 70%	1.42	50% OC	1.42	N/A	N/A	N/A	N/A	...	...
Hampton	75%-35% OC	4.25	35% OC	4.25	N/A	N/A	35%	4.25	35%	4.25

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Cities (continued)</b>									
Danville	N/A	N/A	N/A	N/A	N/A	N/A	Same as real	08125	
Emporia	N/A	N/A	N/A	N/A	N/A	N/A	Assessed as personal property per R.E. rate	0.84	
Falls Church	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Franklin	Flat rate per head	4.50	25% OC	4.50	N/A	N/A	N/A	N/A	
Fredericksburg	N/A	N/A	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	2.99	N/A	N/A	FMV	1.13	
Galax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.79	
Hampton	N/A	N/A	OC, year purchased	4.25	N/A	N/A	Wingate Apraisal Guide	1.25	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Harrisonburg	% OC	2.00	% OC	2.00	% OC	2.00	Old Car Pricing Guide	2.00	% OC	2.00
Hopewell	% OC	3.05	35% of retail-BUC Research	3.05	N/A	N/A	N/A	N/A	N/A	N/A
Lexington	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lynchburg	ABOS Marine Blue Book	3.30	ABOS Marine Blue Book	3.30	% OC	3.30	Household goods	0	% OC	3.30
Manassas	Sliding scale by age	3.05	NADA	3.05	Aircraft Blue Book	0.01	Vehicles 1979 & prior assessed \$100	0.01	NADA	3.05
Manassas Park	N/A	N/A	NADA Marine Appraisal Guide or % OC	3.50	N/A	N/A	% OC or min. \$200 flat fee	3.50	% OC or NADA Recreational Vehicle Guide	3.50
Martinsville	% OC	1.92	ABOS--avg. between listed high & low values	1.92	N/A	N/A	NADA LV or % OC	1.92	Intertec avg.	1.92
Newport News	% OC	0.90	100% ABOS BV or % OC	1.00	Aircraft Digest 50% BV	2.10	\$200 min.	4.15	% OC or NADA 90% BV	1.00
Norfolk	Low range of ABOS	1.50	Low range of ABOS	1.50	20% of base avg. from Blue Book	2.40	N/A	N/A	NADA	2.00

... No response provided.  
\* Key to Abbreviations:  
OC — Original Cost

BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Harrisonburg	% of OC	2.00	% of OC	2.00	% of OC	2.00	% of OC	2.00	...	...
Hopewell	% of OC	3.05	N/A	N/A	25% of OC	3.03	N/A	N/A	...	...
Lexington	N/A	N/A	25% OC	3.95	N/A	N/A	N/A	N/A	...	...
Lynchburg	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	...	...
Manassas	Sliding scale	3.05	Sliding scale	3.05	Sliding scale	3.05	Sliding scale	3.05	...	...
Manassas Park	Depr. & % of OC	3.50	% of cost	3.50	N/A	N/A	N/A	N/A	...	...
Martinsville	% of OC	1.92	% of OC	1.92	% of OC	1.85	% of OC	1.92	...	...
Newport News	33.3%	4.15	33.3%	4.15	N/A	N/A	N/A	N/A	...	...
Norfolk	40% OC	4.00	40% OC	4.00	40% OC	4.00	40% OC	4.00	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>								
Harrisonburg	20% OC	2.00	20% OC	2.00	N/A	N/A	FMV	0.62
Hopewell	N/A	N/A	N/A	N/A	Exempt	N/A	Sq. footage	1.14
Lexington	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.72
Lynchburg	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x value	1.11
Manassas	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Appraising Guide	1.24
Manassas Park	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.44
Martinsville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Newport News	N/A	4.15	33.3%	4.15	N/A	N/A	Sq. footage	1.24
Norfolk	N/A	N/A	N/A	N/A	N/A	N/A	Low range of Wingate Mobile Home Guide	1.40

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Norton	FMV	1.85	FMV	1.85	N/A	N/A	FMV	1.85	N/A	N/A
Petersburg	100% ABOS Book	4.30	100% ABOS Book	4.30	N/A	N/A	100%	4.30	100% ABOS Book	4.30
Poquoson	20% OC Workboats	3.85	100% BV	1.50	N/A	N/A	100.00 min. value	3.85	100% BV	1.50
Portsmouth	Low retail ABOS	0.001	Low retail ABOS	0.01	N/A	N/A	Non-taxable	...	Used wholesale NADA	1.50
Radford	NADA	2.14	NADA	2.14	N/A	N/A	N/A	N/A	NADA	2.14
Roanoke	ABOS-low avg. trade-in	3.45	ABOS--low avg. trade-in	3.45	Same as BPP% of cost	3.45	None	none	Intertec--low trade-in	3.45
Salem	N/A	3.20	% OC	3.20	N/A	3.20	N/A	3.20	NADA	3.20
Staunton	≤ 5 yrs. 20% OC	2.00	≤ 5 yrs. 20% OC	2.00	≤ 5 yrs. 20% OC	2.00	Not taxed (exempt household)	...	NADA or 7 yr. straight line w/15% of cost min.	N/A
Virginia Beach	ABOS & BUC--low trade-in	1.50	ABOS & BUC--low trade- in	1.50	McFadden Publica- tions, 40% OC	3.70	N/A	N/A	NADA	1.50
Waynesboro	% OC	5.00	%OC	5.00	%OC	5.00	Tax exempt	.N/A	%OC	5.00

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Norton	10% OC	1.85	10% OC	1.85	N/A	N/A	N/A	N/A	...	...
Petersburg	Schedule by purchase date	4.30	Schedule by purchase date	4.30	N/A	N/A	N/A	N/A	...	...
Poquoson	30% OC	3.85	30% OC	3.85	30% OC	3.85	N/A	N/A	...	...
Portsmouth	50% OC	4.35	50% OC	4.35	50% OC	3.00	50% OC	4.35	...	...
Radford	% OC	1.76	% OC	1.76	N/A	N/A	% OC	1.76	...	...
Roanoke	ABOS Book - low avg. trade-in	3.45	ABOS Book - low avg. trade-in	3.45	ABOS Book - low avg. trade-in	3.45	ABOS Book - low avg. trade-in	3.45	% OC	3.45
Salem	% OC	3.20	% OC	3.20	% OC	3.20	% OC	3.20	...	...
Staunton	...	2.00	3 yrs. 20% OC	2.00	3 yrs. 20% OC 15 yrs. 10% OC	2.00	3 yrs. 20% OC 15 yrs. 10% OC	2.00	...	...
Virginia Beach	40% OC	3.70	40% OC	3.70	40% OC	3.70	40% OC	3.70	...	...
Waynesboro	% OC	5.00	% OC	5.00	% OC	5.00	% OC	5.00	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost



**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>								
Norton	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.70
Petersburg	N/A	N/A	N/A	N/A	N/A	N/A	100% Wingate Appraisal Guide	1.43
Poquoson	N/A	N/A	N/A	N/A	N/A	N/A	100% assessed value	1.12
Portsmouth	N/A	N/A	N/A	N/A	N/A	N/A	Avg. Cash Value Blue Book	1.36
Radford	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.74
Roanoke	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide, sq. ft. factor	1.22
Salem	N/A	N/A	N/A	N/A	N/A	N/A	NADA	1.18
Staunton	N/A	N/A	N/A	2.00	N/A	N/A	Wingate Appraisal Guide	1.00
Virginia Beach	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	1.22
Waynesboro	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.97

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Williamsburg	N/A	N/A	LV	3.50	N/A	N/A	N/A	3.50	LV	3.50
Winchester	N/A	N/A	NADA	3.50	N/A	N/A	NADA	3.50	NADA	3.50
<b>Counties</b>										
Accomack		3.13- 3.26	N/A	3.13- 3.26	N/A	3.13- 3.26	N/A	N/A	N/A	N/A
Albemarle		4.28	% OC	4.28	12.5% OC 90% of prior assessed value thereafter	4.28	Min. assessment	4.28	% OC	4.28
Alleghany		N/A	20% RV in NADA Boat B/C	5.95	12% OC	5.95	N/A	N/A	20% RV in NADA	5.95
Amherst	1 yr. 80% 10% depr. per yr.	2.50	1 yr. 80% 10% depr. per yr.	2.50	N/A	N/A	1 yr. 70% 10% depr. per yr.	2.50	N/A	N/A
Appomattox	25% avg. RV	3.50	25% avg. RV	3.50	50% avg. RV	3.50	50% avg. RV	3.50	25% avg. RV	3.50

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Williamsburg	30% OC	3.50	30% OC	3.50	30% OC	3.50	30% OC	3.50	...	...
Winchester	% OC	3.50	% OC	3.50	N/A	N/A	N/A	N/A	...	...
<b>Counties</b>										
Accomack	N/A	3.13- 3.26	N/A	3.13- 3.26	N/A	N/A	N/A	N/A	1998 50% 1997 45% 1996 43% etc.	3.13- 3.26
Albemarle	% OC	4.28	% OC	4.28	% OC	4.28	% OC	4.28	...	...
Alleghany	% based on yr.	5.95	15% OC	5.95	15% OC	5.95	15% OC	5.95	15% OC	5.95
Amherst	30%	2.50	30%	2.50	N/A	N/A	N/A	N/A	...	...
Appomattox	N/A	N/A	50% FMV	3.50	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>								
Williamsburg	N/A	N/A	N/A	N/A	N/A	N/A	Taxed as real estate	0.54
Winchester	N/A	N/A	N/A	N/A	N/A	N/A	100% assessed valuation	0.59
<b>Counties</b>								
Accomack	N/A	N/A	1998 15% 1997 14% 1996 13%	Dist.2-3.24	N/A	N/A	N/A	0.66- 0.79
Albemarle	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage & condition	0.72
Alleghany	5% MV	5.95	5% cost	5.95	N/A	N/A	Based on 98 reassessment rates & condition	0.76
Amherst	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.51
Appomattox	N/A	N/A	N/A	N/A	N/A	N/A	Mobile Home Guide	0.55

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Arlington	N/A	N/A	NADA--low value or % OC	4.40	N/A	N/A	Assessed at 100.00	4.40	NADA--low value	4.40
Augusta	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bath	20% used W/S	0.20	20% used W/S	0.20	20% OC	0.20	100% avg. trade-in	0.20	N/A	N/A
Bedford	20% avg. retail	8.50	20% avg. retail	8.50	20% avg. retail	8.50	20% avg. retail	8.50	20% avg. retail	8.50
Bland	N/A	1.60	Depr. 10% per yr.	1.60	N/A	1.60	N/A	N/A	N/A	N/A
Botetourt	N/A	N/A	N/A	N/A	N/A	N/A	AV loan	2.55	AV loan	2.55
Brunswick	N/A	N/A	TV (NADA wholesale value)	3.40	25% OC	3.40	FMV	3.40	FMV	3.40
Buchanan	LV	1.95	LV	1.95	FMV	1.95	FMV	1.95	LV	1.95

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Arlington	% OC	4.40	% OC	4.40	% OC	4.40	% OC	4.40	...	...
Augusta	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Bath	100% DC	0.20	100% DC	0.20	N/A	N/A	N/A	N/A	...	...
Bedford	20 % OC	8.50	20% OC	8.50	20% OC	8.50	20% OC	8.50	...	...
Bland	Age & sq. footage	0.73	50% OC as long as used	1.60	N/A	N/A	N/A	N/A	...	...
Botetourt	1 yr. 90%	2.55	1 yr. 90%	2.55	1 yr. 90%	2.55	1 yr. 90%	2.25	...	...
	2 yrs. 70%		2 yrs. 70%		2 yrs. 70%		2 yrs. 70%			
	3 yrs. 50%		3 yrs. 50%		3 yrs. 50%		3 yrs. 50%			
	4 yrs. 30%		4 yrs. 30%		4 yrs. 30%		4 yrs. 30%			
	≥ 5 yrs. 10%		≥ 5 yrs. 10%		≥ 5 yrs. 10%		≥ 5 yrs. 10%			
Brunswick	25% OC	3.40	25% OC	3.40	25% OC	3.40	25% OC	3.40	...	...
Buchanan	OC	1.95	OC	1.95	OC	1.95	OC	1.95	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Counties (continued)</b>									
Arlington	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.40
Augusta	N/A	N/A	20%	1.90	N/A	N/A	N/A	N/A	N/A
Bath	N/A	N/A	N/A	N/A	N/A	N/A	NADA	0.50	
Bedford	N/A	N/A	N/A	N/A	N/A	N/A	100% avg. market value	0.59	
Bland	Sheep & hogs \$50 per head cattle \$100	0.73	DC	0.73	Household items \$1000 refrig. \$100	1.60	Age & sq. footage	0.69	
Botetourt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.70	
Brunswick	Per head	1.90	25%	1.90	N/A	N/A	FMV	0.59	
Buchanan	FMV	1.95	FMV	1.95	N/A	N/A	Sq. footage & model yr.	0.59	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Buckingham	N/A	N/A	50%	3.30	N/A	N/A	...	...	NADA	3.50
Campbell	50% DC	3.25	50% DC	3.25	50% DC	3.25	Exempt	0	50% DC	3.25
Caroline	N/A	N/A	40% NADA	6.25	Flat value 2,000	6.25	Min. 200 value	6.25	40% NADA	6.25
Carroll	100% for 96	1.30	100% for 96	1.30	100% for 96	1.30	100% for 96	1.30	100% for 96	1.30
Charles City	Based on yr. purchased	3.40	100% ABOS guide	3.40	Based on yr. purchased	3.40	100% FMV	3.40	NADA guide	3.40
Charlotte	N/A	N/A	85%	2.00	30%	2.00	10% or \$1,500 flat	2.00	85%	2.00

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost



**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Buckingham	100% new 0-5 yrs. 50% 6-10 yrs. 20% 11-20 yrs. 10% ≥ 21 yrs. 5%	3.30	100%	3.30	N/A	N/A	N/A	N/A	...	...
Campbell	0-10 yrs. 25% OC ≥ 11 yrs. 15% OC	3.25	0-10 yrs. 25% OC ≥ 11 yrs. 15% OC	3.25	0-9 yrs. 20% OC 10-19 yrs. 15% OC ≥ 20 yrs. 10% OC	3.25	0-10 yrs. 25% OC ≥ 11 yrs. 15% OC	3.25	...	...
Caroline	Based on yr. purchased	6.25	20%	6.25	20%	6.25	N/A	N/A	...	...
Carroll	100% for 96	1.30	100% for 96	1.30	100% for 96	1.30	100% for 96	1.30	...	...
Charles City	Based on yr. purchased	3.40	Based on yr. purchased	3.40	Based on yr. purchased	3.40	Based on yr. purchased	3.40	...	...
Charlotte	30%	2.00	45%	2.00	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Counties (continued)</b>									
Buckingham	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.48	
Campbell	N/A	N/A	≤ 10 yrs. 20% cost 10-20 yrs. 10% cost	3.25	N/A	N/A	Wingate Appraisal Guide	0.51	
Caroline	N/A	N/A	10%	6.25	N/A	N/A	...	0.71	
Carroll	N/A	N/A	100%	1.30	N/A	N/A	100%	0.62	
Charles City	100%	3.40	100%	3.40	N/A	N/A	100% Wingate Mobile Home Guide	0.78	
Charlotte	30%	2.00	30%	2.00	N/A	N/A	Wingate Mobile Home Guide	0.65	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Chesterfield	1 yr. 70%	3.60	1 yr. 70%	3.60	Aircraft Bluebook	0.50	100.00 min. value	3.60	1 yr. 90%	3.60
	2 yrs. 50%		2 yrs. 50%		Digest					
	3 yrs. 40%		3 yrs. 40%		Avg. marketable					
	4 yrs. 30%		4 yrs. 30%		equipped					
	5 yrs. 20%		5 yrs. 20%							
	≥ 6 yrs. 10%		≥ 6 yrs. 10%							
Clarke	Same as farm/business	4.00	Same as farm/business; small boats % OC	4.00	100% wholesale value from aircraft book	4.00	Class 5 listing in Old Cars Price Guide, max 5,000.000	4.00	NADA	4.00
Craig	OC depr.	2.50	OC depr.	2.50	OC depr.	2.50	N/A	N/A	N/A	2.50
Culpeper	40% avg. trade-in	6.25	40% avg. trade-in	6.25	10% base avg.--Aircraft Blue Book	6.25	30% of Class 4 Old Car Price Guide	6.25	40% of used wholesale from NADA	6.25
Cumberland	FMV	4.00	FMV	4.00	FMV, Aircraft Blue Book	0.45	FMV	4.00	FMV	4.00
Dickenson	N/A	N/A	Depr. per yr.	1.59	N/A	N/A	> 15 yr.s assessed at \$100 value	1.59	N/A	N/A
Dinwiddie	20% OC, if avail., book loan value	4.90	20% OC, if avail., book loan value	4.90	Aircraft Book 100%	0.50	If avail., book loan value	4.90	If avail., book loan value	4.90

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Chesterfield	1 yr. 70%	3.60	1 yr. 50%	3.60	1 yr. 50%	3.60	1 yr. 50%	3.60	...	...
	2 yrs. 50%		2 yrs. 40%		2 yrs. 40%		2 yrs. 40%			
	3 yrs. 40%		3 yrs. 20%		3 yrs. 20%		3 yrs. 20%			
	4 yrs. 30%		4 yrs. 10%		4 yrs. 10%		4 yrs. 10%			
	5 yrs. 20%		5 yrs. 5%		5 yrs. 5%		5 yrs. 5%			
	≥ 6 yrs. 10%		≥ 6 yrs. 1%		≥ 6 yrs. 1%		≥ 6 yrs. 1%			
Clarke	Same as farm & business machinery	4.00	Same as farm & business machinery	4.00	Same as farm & business machinery	4.00	Same as farm & business machinery	4.00	...	...
Craig	Depr. from OC	2.20	Depr. from OC	2.20	N/A	N/A	N/A	N/A	...	...
Culpeper	20% OC	6.25	20% OC	6.25	N/A	N/A	N/A	N/A	Equipment-20% OC	6.25
Cumberland	FMV	4.00	FMV	4.00	FMV	4.00	FMV	4.00	...	...
Dickenson	100% OC using depr. schedule	1.59	OC using depr. schedule	1.59	N/A	N/A	N/A	N/A	...	...
Dinwiddie	20% OC	3.30	20% OC	4.90	20% OC	4.90	20% OC	4.90	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Counties (continued)</b>									
Chesterfield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	1.08
Clarke	N/A	N/A	1 yr. 75% OC 2 yrs. 60% OC 3 yrs. 50% OC 4 yrs. 40% OC 5 yrs. 30% OC 6 yrs. 20% OC	4.00	N/A	N/A	N/A	Wingate Mobile Home Guide	0.92
Craig	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	0.62
Culpeper	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Scale	0.74
Cumberland	N/A	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.56
Dickenson	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage & yearly depr.	0.65
Dinwiddie	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x rate	0.74

... No response provided.

\* Key to Abbreviations:

OC — Original Cost BV — Book Value FMV — Fair Market Value DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Essex	20% FMV	3.50	50% FMV	3.50	50% FMV	3.50	50% FMV	3.50	50% FMV	3.50
Fauquier	N/A	N/A	Cost x 70%-10% based on yr. of purchase	4.65	Avg. inventory value from Aircraft Blue Book	0.60	125.00 min. value	4.65	Cost x 70%-10% based on yr. of purchase	1.50
Floyd	Cost x 70%-10% depr. per yr.	2.18	Same as trucks weighing > 2 tons	2.18	Cost x 70%-10% depr. per yr.	2.18	CPI Value Guide, low value	2.18	N/A	N/A
Fluvanna	N/A	N/A	100% avg. trade-in value	3.70	20% cost per yr.	3.70	N/A	N/A	Blue Book-avg. 100%	3.70
Franklin	100% low book	1.67	100% low book	1.67	100% low book	1.67	Depends on cost & condition	1.67	N/A	N/A
Frederick	Blue Book/NADA	4.20	Blue Book/NADA	4.20	Blue Book	0.425	NADA/CPI if limited mileage tag	4.20	Intertec/NADA	4.20
Giles	12.5%	7.00	12.5%	7.00	12.5% OC	47.00	100% flat value	7.00	N/A	N/A
Gloucester	50% of low boat BV	1.00	40% of low boat BV	3.50	40% BV	3.50	N/A	N/A	40% BV	3.50

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Essex	10% OC	3.50	10% OC	3.50	N/A	N/A	N/A	N/A	...	...
Fauquier	OC x 70%-10% based on yr. of purchase	4.65	OC x 70%-10% based on yr. of purchase	4.65	OC x 70%-10% based on yr. of purchase	4.65	OC x 70%-10% based on yr. of purchase	4.65	Handicap vans-FMV	0.05
Floyd	Same as mach. & tools	2.18	Same as mach. & tools	2.18	N/A	N/A	N/A	N/A	...	...
Fluvanna	20% OC for 10 yr.s.	3.70	20% OC for 10 yr.s.	3.70	N/A	N/A	N/A	N/A	...	...
Franklin	75% OC	1.67	Same as mach. & tools	1.67	Same as mach. & tools	1.67	Same as mach. & tools	1.67	...	...
Frederick	% OC	4.20	% OC	4.20	% OC	4.20	% OC	4.20	% OC	4.20
Giles	12.5%	7.00	12.5%	7.00	N/A	N/A	12.5%	7.00	...	...
Gloucester	30% OC & depr.	3.50	30% OC & depr.	3.50	30% OC & depr.	3.50	30% OC & depr.	3.50	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost      BV — Book Value      FMV — Fair Market Value      DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Essex	FR	3.50	10% OC	3.50	N/A	N/A	100% FMV	0.52
Fauquier	N/A	N/A	N/A	N/A	N/A	N/A	Assessed at each county general reassessment	1.03
Floyd	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	0.695
Fluvanna	N/A	N/A	N/A	N/A	N/A	N/A	100% avg. trade-in-value	0.64
Franklin	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x depr. value	0.55
Frederick	N/A	N/A	N/A	N/A	N/A	N/A	NADA/Dealer Cost/Wingate Book/Reassessment	0.59
Giles	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	0.68
Gloucester	Set price	3.50	10%-30%	3.50	N/A	N/A	Sq. footage method	0.91

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost



**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Goochland	1 yr. 60%	4.00	1 yr. 60%	4.00	1 yr. 60%	4.00	Exempt if antique plates	N/A	1 yr. 60%	4.00
	2 yrs. 45%		2 yrs. 45%		2 yrs. 45%				2 yrs. 45%	
	3 yrs. 37.5%		3 yrs. 37.5%		3 yrs. 37.5%				3 yrs. 37.5%	
	4 yrs. 30%		4 yrs. 30%		4 yrs. 30%				4 yrs. 30%	
	≥ 5 yrs. 20%		≥ 5 yrs. 20%		≥ 5 yrs. 20%				≥ 5 yrs. 20%	
Greensville	1 yr. 50% OC	4.50	N/A	4.50	1 yr. 50% OC Depr. gradually	0.50	N/A	N/A	1 yr. 75% OC	4.50
Halifax	N/A	N/A	100% FMV	1.26	100% FMV	1.26	100% FMV	1.26	100% FMV	1.26
Hanover	N/A	N/A	Boat Blue Book	3.64	Aircraft Blue Book	1.00	< \$5,000: \$200 under cost > \$5,000: 75% OC	3.64	N/A	N/A
Henrico	% OC	3.50	% OC	3.50	% OC	1.60	% OC	3.50	N/A	N/A
Henry	71%	1.19	71%	1.19	71%	1.19	71%	1.19	71% NADA loan value	1.19
Isle of Wight	65% OC	1.00	LV ABOS	1.00	100% low value/Book Guide	1.00	N/A	N/A	25% low value/Book Guide	4.40

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Goochland	1 yr. 60%	4.00	1 yr. 60%	4.00	1 yr. 60%	4.00	1 yr. 60%	3.75	...	...
	2 yrs. 45%		2 yrs. 45%		2 yrs. 45%		2 yrs. 45%			
	3 yrs. 37.5%		3 yrs. 37.5%		3 yrs. 37.5%		3 yrs. 37.5%			
	4 yrs. 30%		4 yrs. 30%		4 yrs. 30%		4 yrs. 30%			
	≥ 5 yrs. 20%		≥ 5 yrs. 20%		≥ 5 yrs. 20%		≥ 5 yrs. 20%			
Greensville	20% OC	3.50	1 yr. 50% OC Depr. gradually	4.50	N/A	4.50	N/A	4.50	...	...
Halifax	Same as trucks	1.26	Same as trucks	1.26	50% OC plus installation	1.17	100%	1.26	...	...
Hanover	60% depr. to 10% OC	3.64	60% depr. to 10% OC	3.64	60% depr. to 10% OC	3.64	60% depr. to 10% OC	3.64	...	...
Henrico	% OC	3.50	% OC	3.50	%OC	1.00	% OC	3.50	...	...
Henry	71%	1.19	71%	1.19	71%	1.19	71%	1.19	...	...
Isle of Wight	40% OC	4.40	40% OC	4.40	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Goochland	N/A	N/A	N/A	N/A	N/A	N/A	Flat rate	0.90
Greensville	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.61
Halifax	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.31
Hanover	N/A	N/A	N/A	N/A	N/A	N/A	Mobile Home Blue Book	0.73
Henrico	N/A	N/A	N/A	N/A	N/A	N/A	% OC	0.94
Henry	71% OC	1.19	71% OC	1.19	N/A	N/A	VA Mobile Home Appraisal Guide	0.61
Isle of Wight	N/A	N/A	100% OC	0.91	N/A	N/A	Wingate Appraisal Guide	0.72

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
James City	50% BV	4.00	50% BV	4.00	Same as trucks	4.00	N/A	N/A	50% BV	4.00
King George	50% OC 5% depr. per yr. 20% min.	3.10	50% OC 5% depr. per yr. 20% min.	3.10	N/A	N/A	N/A	N/A	50% OC 5% depr. per yr.	3.10
King & Queen	Used wholesale value	3.94	Used wholesale value	3.94	Used wholesale value	3.94	Low value	3.94	Used wholesale	3.94
King William	NADA guide	3.55	NADA guide	3.55	75% 10% depr.	3.55	\$150 flat assessed	3.55	NADA guide	3.55
Lancaster	100%	1.52	100%	1.52	100% FMV	1.52	100% FMV	1.52	100%	1.52
Lee	N/A	N/A	100% FMV	1.25	100% FMV	1.25	N/A	N/A	N/A	N/A
Loudoun	% OC	4.20	% OC	4.20	Avg. wholesale value per Aircraft Bluebook	0.01	\$100 assessment	4.20	% OC	4.20
Louisa	N/A	N/A	100% NADA-Avg.	1.70	100% FMV	0.48	100% trade-in	1.70	100% NADA-WS	1.70
Lunenburg	N/A	N/A	100% trade-in	3.50	100% trade-in	3.50	N/A	N/A	100% trade-in	3.50

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
James City	25% OC	4.00	25% OC	4.00	N/A	N/A	25% OC	4.00	...	...
King George	30% OC Depr. 5% per yr. 20% min.	3.10	30% OC Depr. 5% per yr. 20% min.	3.10	30% OC Depr. 5% per yr. 20% min.	3.10	30% OC Depr. 5% per yr. 20% min.	3.10	...	...
King & Queen	DC	0.99	DC	3.94	DC	3.94	DC	3.94	...	...
King William	1 yr. 80% 2 yrs. 60% 3 yrs. 40% 4 yrs. 20% ≥ 5 yrs. 10%	3.55	1 yr. 80% 2 yrs. 60% 3 yrs. 40% 4 yrs. 20% ≥ 5 yrs. 10%	3.55	N/A	N/A	N/A	N/A	...	...
Lancaster	100% FMV	1.52	100% FMV	1.52	N/A	N/A	N/A	N/A	...	...
Lee	Same as mach. & tools	1.25	Same as mach. & tools	1.25	N/A	N/A	N/A	N/A	...	...
Loudoun	% OC	4.00	% OC	4.20	% OC	4.20	% OC	2.75	...	...
Louisa	100% depr. value	1.70	100% depr. value	1.70	N/A	N/A	N/A	N/A	...	...
Lunenburg	...	3.50	N/A	3.50	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
James City	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.87
King George	N/A	2.00	10% to 20% OC	2.00	N/A	N/A	VA Mobile Home Appraisal Guide	0.75
King & Queen	100% FMV	0.99	100% DC	0.99	N/A	N/A	FMV	0.70
King William	N/A	N/A	N/A	N/A	N/A	N/A	\$20-24 per sq. ft.	0.82
Lancaster	100%	1.52	100%	1.52	N/A	N/A	Sq. footage & yr.	0.51
Lee	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV	0.65
Loudoun	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guice	1.11
Louisa	N/A	N/A	N/A	N/A	N/A	N/A	FMV 100%	0.67
Lunenburg	N/A	N/A	Same as mach. & tools	2.10	N/A	N/A	100% FMV	0.50

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Madison	20%	8.70	20%	8.70	N/A	N/A	N/A	N/A	20%	8.70
Mathews	70% BUC, Inc	2.14	70% BUC, Inc	2.14	100% BV	2.14	100% FMV	2.14	100% NADA	2.14
Mecklenburg	Based on purchase date	2.08	Based on purchase date	2.08	Based on purchase date	2.08	Based on purchase date	2.08	Based on purchase date	2.08
Middlesex	35% RV	3.50	35% RV	3.50	35% RV	3.50	Tax exempt	N/A	35% RV	3.50
Montgomery	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Based on yr. purchased	2.45	...	N/A	NADA	2.45
Nelson	N/A	N/A	N/A	N/A	BV	2.95	Exempt	N/A	BV	2.95
New Kent	Market comparison	3.75	80% wholesale	3.75	80% retail/market	1.25	50\$ low value NADA Collector/Special Interest Guide	3.75	75% wholesale antique plates value restricted use	3.75

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Madison	20%	8.70	20%	8.70	20%	8.70	20%	8.70	...	...
Mathews	100% BV	2.14	100% BV	2.14	100% BV	1.94	100% BV	2.14	...	...
Mecklenburg	Based on purchase date	2.08	Based on purchase date	2.08	Based on purchase date	2.08	Based on purchase date	2.08	...	...
Middlesex	10% OC	3.50	10% OC	3.50	N/A	N/A	N/A	N/A	...	...
Montgomery	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Business furniture/fixtures & equipment--OC based on yr. Purchased % of cost	2.45
Nelson	15% OC	2.95	15% OC	2.95	N/A	N/A	N/A	N/A	...	...
New Kent	Same as large trucks	3.00	1-3 yrs. 55% 4-6 yrs. 30% 7-10 yrs. 10%	3.75	Same as heavy equipment	3.00	1-3 yrs. 55% 4-6 yrs. 30% 7-10 yrs. 10%	3.75	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost



**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Madison	N/A	N/A	20%	8.70	N/A	N/A	100%	0.65
Mathews	100%	2.14	70%	2.14	N/A	N/A	100% FMV	0.73
Mecklenburg	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.35
Middlesex	35% FMV	3.50	10% OC	3.50	N/A	N/A	100% RV	0.52
Montgomery	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.63
Nelson	N/A	N/A	N/A	N/A	N/A	N/A	Reassessment	0.67
New Kent	N/A	N/A	N/A	N/A	N/A	N/A	Approx. 100% Based on sq. footage	0.82

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Northampton	ABOS	4.10	ABOS	4.10	100% wholesale value	4.10	100% NADA loan value	4.10	N/A	N/A
Northumberland	20% OC	3.60	40% avg. retail	3.60	40%	3.60	40%	3.60	40%	N/A
Nottoway	N/A	N/A	OC, then same as mach. & tools	3.15	OC, then same as mach. & tools	3.15	OC, then same as mach. & tools	3.15	N/A	N/A
Orange	1/3 avg. retail value-- NADA	5.50	1/3 avg. retail value-- NADA	5.50	10% base value	5.50	...	5.50	40% RV	5.50
Page	20% & 10% OC	2.25	20% & 10% OC	2.25	20% & 10% OC	2.25	20% & 10% OC	2.25	20% & 10% OC	2.25
Patrick	N/A	N/A	N/A	1.36	N/A	1.36	N/A	1.36	N/A	N/A
Pittsylvania	N/A	N/A	30% used wholesale	7.25	30% FMV	7.25	30% trade-in	7.25	30% used wholesale	7.25
Powhatan	100% FMV	3.60	100% FMV	3.60	100% FMV	3.60	100% LV	3.60	100% FMV	3.60

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Northampton	Depr. OC	2.86	Depr. OC	2.86	25% OC	N/A	Depr. OC	4.10	...	...
Northumberland	40%	3.60	25% cost	3.60	25% OC	3.60	25%	3.60	...	...
Nottoway	OC, then same as mach. & tools	3.15	OC, then same as mach. & tools	3.15	N/A	N/A	N/A	N/A	...	...
Orange	See depr. table	5.50	See depr. table	5.50	See depr. table	5.50	See depr. table	5.50	...	...
Page	20% & 10% OC	2.25	20% & 10% OC	2.25	20% & 10% OC	2.25	N/A	N/A	...	...
Patrick	N/A	1.36	N/A	1.36	N/A	N/A	N/A	N/A	...	...
Pittsylvania	30% OC Depr. to 5% min.	7.25	30% OC Depr. to 5% min.	7.25	N/A	N/A	N/A	N/A	...	...
Powhatan	Same as heavy trucks	3.60	Same as heavy trucks	3.60	Same as heavy trucks	3.60	100%	3.60	...	...
...	No response provided.									
*	Key to Abbreviations:									
	OC — Original Cost	BV — Book Value	FMV — Fair Market Value	DC — Depreciated Cost						

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Northampton	N/A	N/A	1 yr. 70% OC 2 yrs. 60% OC 3 yrs. 50% OC 4 yrs. 40% 5 yrs. 25% useful life 10%	2.16	N/A	N/A	Wingate Appraisal Guide	0.58
Northumberland	10%	3.60	10%	3.60	N/A	N/A	100%	0.56
Nottoway	N/A	N/A	Same as mach. & tools	2.25	N/A	N/A	OC	0.66
Orange	N/A	N/A	Same as mach. & tools	5.50	N/A	N/A	100%	0.70
Page	N/A	N/A	100% FMV	0.30	N/A	N/A	Mobile home guide	0.54
Patrick	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.52
Pittsylvania	N/A	N/A	N/A	N/A	N/A	N/A	General reassessment based on yr., model, condition, sq. footage	0.48
Powhatan	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV	0.79

... No response provided.

\* Key to Abbreviations:

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**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Prince Edward	N/A	N/A	NADA/LV at 100%	3.20	Based on yr., model, condition	3.20	N/A	N/A	NADA/LV	3.20
Prince George		4.00		4.00		4.00		4.00		4.00
Prince William	OC	3.70	OC	....	Commuter	...	Exempt §58.1-3504 A.8	N/A	NADA	...
Pulaski	1-5 yr.s. 60% 6-10 yr.s. 40% ≥ 10 yr.s. 20%	1.50	NADA avg. used	1.50	60% OC	1.50	Flat \$350	1.50	N/A	...
Rappahannock	LV	3.00	LV	3.00	LV	3.00	N/A	N/A	Used W/S	3.00
Richmond	40% OC	3.50	40% OC	3.50	40% OC	3.50	Exempt	0	N/A	N/A
Roanoke	N/A	3.50	N/A	3.50	N/A	3.50	N/A	3.50	N/A	3.50

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Prince Edward	20% amt. filed	3.20	20% amt. Filed	3.20	N/A	N/A	20% amt. filed	3.20	...	...
Prince George		4.00		4.00		4.00		4.00	...	...
Prince William	1997 80% 1996 65% 1995 50% 1994 35%	3.70	1997 75% 1996 55% 1995 35% 1994 15%	3.70	1997 85% 1996 75% 1995 65% 1994 55%	2.00	1998 85% 1997 75% 1996 65% 1994 55%	1.00	...	...
Pulaski	1-5 yrs. 60% 6-10 yrs. 40% ≥ 10 yrs. 20%	1.50	≤ 1 yr. 60% OC 1-2 yrs. 45% OC 2-3 yrs. 30% OC ≥ 4 yrs. 2% OC	1.50	1-5 yrs. 60% 6-10 yrs. 40% ≥ 10 yrs. 20%	1.50	Same as other business property	1.50	1-5 yrs. 60% 6-10 yrs. 40% ≥ 10 yrs. 20%	1.50
Rappahannock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Richmond	40% OC	3.50	40% OC	3.50	N/A	N/A	N/A	N/A	...	...
Roanoke	N/A	3.50	N/A	3.50	N/A	3.50	1 yr. 60% Depr. 10% per yr. min. 20%	3.50	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Prince Edward	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Appraisal Guide	0.59
Prince George	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.90
Prince William	N/A	N/A	1996 85% 1995 75% 1994 65%	....	N/A	N/A	Wingate Appraisal Guide	1.36
Pulaski	N/A	N/A	N/A	N/A	N/A	N/A	Appraised value	0.62
Rappahannock	N/A	N/A	N/A	N/A	N/A	N/A	Per 100.00	0.78
Richmond	N/A	3.50	40% OC	3.50	N/A	N/A	80% OC	0.50
Roanoke	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.13

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Rockbridge	N/A	N/A	75% OC 25% depr. per yr.	3.25	N/A	N/A	N/A	N/A	60% retail	3.25
Rockingham	80% DC	2.80	80% DC	2.80	LV	2.80	NADA	2.80	N/A	2.80
Russell	100%	1.45	100%	1.45	100% wholesale value	1.45	100%	1.45	100%	N/A
Scott	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	1.20
Shenandoah	OC 10% depr. per yr.	2.86	OC 10% depr. per yr.	2.86	OC 10% depr. per yr.	2.86	\$100.00 value	0	Same as heavy construction equipment	2.86
Smyth	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	N/A	N/A
Southampton	80% 10% depr. per yr. 10% min.	4.00	80% 10% depr. per yr. 10% min.	4.00	N/A	N/A	\$130 per unit	4.00	80% 10% depr. per yr. 10% min.	4.00

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost



**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Rockbridge	10% OC	3.25	25% OC	3.25	N/A	NA	25% OC	3.25	...	...
Rockingham	80% DC	2.80	80% DC	2.80	80% DC	2.80	80% DC	2.80	80% DC	2.80
Russell	100% DC	1.45	100% DC	1.45	N/A	N/A	N/A	N/A	...	...
Scott	100%	0.72	100%	0.72	100%	0.72	100%	0.72	...	...
Shenandoah	OC Depr. 10% per yr. 10% min.	2.86	1 yr. 55% 2 yrs. 50% 3 yrs. 45% 4 yrs. 40% 5 yrs. 25% ≥ 6yrs. 10%	2.86	N/A	N/A	OC Depr. 10% per yr.	2.86	...	...
Smyth	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	...	...
Southampton	1 yr. 80% OC 2 yrs. 65% OC 3 yrs. 50% 4 yrs. 35% OC 5 yrs. 20% OC 6 yrs. 10% OC	2.40	80% OC 10% depr. per yr. min. 10%	4.00	30% OC	2.40	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

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**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Rockbridge	N/A	N/A	12.5% OC	3.25	N/A	N/A	Recognized pricing guide-- various values per sq. ft.	0.63
Rockingham	N/A	N/A	100% DC	0.44	N/A	N/A	100%	0.68
Russell	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.64
Scott	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.69
Shenandoah	N/A	N/A	100%	1.00	N/A	N/A	Sq. footage	0.61
Smyth	N/A	N/A	100%	2.25	N/A	N/A	Wingate Appraisal Guide	0.75
Southampton	Hogs \$30/head, cows \$50/head, goats \$10/head	4.00	LV	1.95	N/A	N/A	Wingate Appraisal Guide	0.61

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Spotsylvania	% OC	5.00	% OC	5.00	% OC	5.00	NADA	5.00	% OC	5.00
Stafford	40% avg. RV	5.49	40% avg. RV	5.49	40% avg. RV	5.49	40% avg. RV unless it has antique tags	5.49	% OC	5.49
Surry	N/A	N/A	.333%	3.50	DC	3.50	Flat value	3.50	N/A	N/A
Sussex	100% used WS value (NADA)	4.85	100% used WS value (NADA)	4.85	FMV	4.85	Collectible Car Book-- 50% OC	4.85	N/A	N/A
Tazewell	NADA	2.00	NADA	2.00	80% OC 10% depr. per yr. 15% min.	.50	N/A	N/A	N/A	N/A
Warren	100%	3.25	100%	3.25	100%	0.35	100%	3.25	100%	3.25
Washington	NADA/LV	1.55	NADA/LV	1.55	Aircraft Book/LV	1.55	BV	1.55	BV	1.55
Westmoreland	Retail low--60%	2.50	Retail--60%	2.50	100% FMV	2.50	Lowest value	2.50	N/A	N/A
Wise	N/A	N/A	NADA--used wholesale value	1.15	Aircraft Book--LV & low wholesale	1.15	Old Cars Price Guide	1.15	NADA	1.15

... No response provided.

\* Key to Abbreviations:  
OC — Original Cost

BV — Book Value

FMV — Fair Market Value

DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Spotsylvania	% OC	2.00	% OC	5.00	% OC	5.00	% OC	5.00	...	...
Stafford	% OC	5.49	% OC	5.49	% OC	5.49	% OC	5.49	...	...
Surry	DC	3.50	DC	3.50	DC	3.50	N/A	N/A	...	...
Sussex	50% OC	4.85	10% depr. of OC	4.85	N/A	N/A	N/A	N/A	N/A	N/A
Tazewell	80% OC 10% depr. per yr. 15% min.	2.00	80% OC 10% depr. per yr. 15% min.	2.00	N/A	N/A	N/A	N/A	...	...
Warren	70-10% OC	3.25	70-10% OC	3.25	70-10% OC	3.25	70-10% OC	3.25	70-10% OC	3.25
Washington	50% OC	1.55	BV	1.55	N/A	N/A	BV	1.55	...	...
Westmore-land	80% DC	2.50	100% FMV	2.50	N/A	2.50	N/A	2.50	...	...
Wise	1 yr. 90%	1.15	1 yr. 90%	1.15	N/A	N/A	1 yr. 90%	1.15	1 yr. 90%	1.15

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Counties (continued)</b>									
Spotsylvania	N/A	N/A	N/A	N/A	N/A	N/A	N/A	% mobile home guide	1.02
Stafford	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV	1.08
Surry	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.66
Sussex		4.85	20%		4.85	N/A	N/A	Wingate Appraisal Guide	0.60
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.56
Warren	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.68
Washington	N/A	N/A	BV		1.55	N/A	N/A	OC Depr. 10% per yr.	0.68
Westmoreland	100%	2.50	DC		1.25	N/A	N/A	Low value	0.64
Wise	Exempt	N/A	Exempt		N/A	Exempt	N/A	Wingate Appraisal Guide	0.52

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Wythe	1 yr. 70%	1.90	1 yr. 70%	1.90	DC	1.90	No longer taxed	N/A	N/A	N/A
	2 yrs. 60%		2 yrs. 60%							
	3 yrs. 50%		3 yrs. 50%							
	4 yrs. 40%		4 yrs. 40%							
	5 yrs. 30%		5 yrs. 30%							
	6 yrs. 20%		6 yrs. 20%							
York	60% OC 10% depr. per yr.	1.00	60% of low BV in ABOS book	4.00	N/A	N/A	Exempt	N/A	50% of wholesale BV in NADA Recreational Vehicle Appraisal Guide	4.00
<b>Towns</b>										
Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.										
Abingdon	Done by Washington Co.	0.55	Done by Washington Co.	0.55	Done by Washington Co.	0.55	N/A	N/A	Done by Washington Co.	0.55
Accomac	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Alberta	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Altavista	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Wythe	≤ 5 yrs. 50%	1.90	≤ 5 yrs. 50%	1.90	N/A	N/A	≤ 5 yrs. 50%	1.90	...	...
	≥ 6 yrs. 20%		≥ 6 yrs. 20%				≥ 6 yrs. 20%			
York	25% OC	4.00	25% OC	4.00	N/A	N/A	N/A	N/A	...	...
<b>Towns</b>	Towns that answered "not applicable" for all items in this table are excluded.. For a listing of town respondents and non-respondents, see Appendix B.									
Abingdon	Done by Washington Co.	0.55	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Accomac	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Alberta	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Altavista	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Counties (continued)</b>									
Wythe	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1997 reassessment sales study	0.65
York	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ratio by sq. footage	0.86
<b>Towns</b>	Towns that answered "not applicable" for all items in this table are excluded.. For a listing of town respondents and non-respondents, see Appendix B.								
Abingdon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Washington Co.	0.34
Accomac	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Accomack Co.	0.07
Alberta	25%	1.90	25%	1.90	N/A	N/A	N/A	N/A	0.27
Altavista	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	0.23

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost



**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Amherst	Done by Amherst Co.	0.35	Done by Amherst Co.	0.35	N/A	N/A	Done by Amherst Co.	0.35	Done by Amherst Co.	0.35
Appalachia	N/A	N/A	N/A	0.70	N/A	N/A	N/A	N/A	N/A	N/A
Appomattox	N/A	N/A	100% FMV	0.55	N/A	N/A	\$700.00/vehicle	0.55	100 FMV	0.55
Ashland	as above	0.77	as above	0.77	as above	0.77	as above	0.77	N/A	N/A
Big Stone Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Blackstone	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65
Bloxom	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.15	N/A	0.15
Bluefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bowling Green	40%	1.20	40%	1.20	N/A	1.20	min.	1.20	40%	1.20
Boyce	Done by Clarke county	0.60	Done by Clarke county	0.60	N/A	N/A	Done by Clarke county	0.60	Done by Clarke county	0.60
Branchville	N/A	N/A	N/A	N/A	N/A	N/A	Done by Southampton Co.	0.61	Done by Southampton Co.	0.61

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Amherst	Done by Amherst Co.	0.35	Done by Amherst Co.	0.35	N/A	N/A	N/A	N/A	...	...
Appalachia	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Appomattox	12.5%	0.55	100%	0.55	N/A	N/A	N/A	N/A	...	...
Ashland		0.77		0.77		0.77		0.77	...	...
Big Stone Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Blackstone	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.20	...	...
Bloxom	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Bluefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Bowling Green	Cost of acquisition	1.20	20%	1.20	N/A	1.20	N/A	1.20	...	...
Boyce	Done by Clarke county	0.60	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Branchville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Amherst	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Amherst Co.	0.14
Appalachia	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.35
Appomattox	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV factored depr. per yr.	0.15
Ashland	N/A	N/A	N/A	N/A	N/A	N/A	N/A		0.10
Big Stone Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.39
Blackstone	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Nottoway Co.	0.65
Bloxom	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.12
Bluefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Bowling Green	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.20
Boyce	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Branchville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.17

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Brodnax	N/A	3.20	% OC	3.20	N/A	3.20	N/A	3.20	NADA	3.20
Brookneal	N/A	1.70	N/A	1.70	N/A	N/A	N/A	N/A	N/A	N/A
Buchanan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Burkeville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Nottoway Co.	0.66
Cape Charles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cedar Bluff	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Charlotte Court	...	...	...	...	...	...	...	...	...	...
Chase City	100%	1.14	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Chatham	Done by Pittsylvania Co.	0.23	Done by Pittsylvania Co.	0.23	N/A	N/A	N/A	N/A	N/A	N/A
Chilhowie	FMV	0.20	FMV	0.20	FMV	0.20	FMV	0.20		
Chincoteague	Done by Accomack Co.	0.85	Done by Accomack Co.	0.85	N/A	N/A	N/A	N/A	Done by Accomack Co.	0.85
Christiansburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Brodnax	% OC	3.20	% OC	3.20	% OC	3.20	% IC	3.20	...	...
Brookneal	N/A	1.70	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Buchanan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Burkeville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Cape Charles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Cedar Bluff	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Charlotte Court	...	...	...	...	...	...	...	...	...	...
Chase City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Chatham	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Chilhowie	N/A	0.20	FMV	N/A	N/A	N/A	FMV	0.20	...	...
Chincoteague	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Christiansburg	N/A	0.45	N/A	0.45	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		Rate (\$)
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Brodnax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NADA	1.18
Brookneal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Buchanan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.10
Burkeville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.14
Cape Charles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.35
Cedar Bluff	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.19
Charlotte Court	...	...	...	...	...	...	...	100%	0.11
Chase City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15%	0.32
Chatham	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Pittsylvania Co.	0.23
Chilhowie	N/A	N/A	100%	0.20	N/A	N/A	N/A	FMV	0.20
Chincoteague	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Accomack Co.	0.13
Christiansburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.14

... No response provided.

\* Key to Abbreviations:  
OC — Original Cost

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**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Claremont	N/A	0.60	N/A	0.60	N/A	N/A	N/A	N/A	N/A	0.60
Clarksville	30%	3.75	30%	3.75	30%	3.75	30%	3.75	N/A	N/A
Clintwood	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30
Coeburn	N/A	N/A	N/A	N/A	N/A	N/A	Done by Wise Co.	5.40	N/A	0.40
Colonial Beach	N/A	N/A	40% NADA wholesale	2.00	80%	2.00	100% cost	2.00	100% NADA avg. loan	2.00
Crewe	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00
Culpeper	40% avg. trade-in	2.00	40% avg. trade-in	2.00	10% avg. trade-in	2.00	40% avg. trade-in	2.00	40% avg. trade-in	2.00
Damascus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dillwyn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Drakes Branch	Done by Charlotte Co.	N/A	Done by Charlotte Co.	...	Done by Charlotte Co.	...	Done by Charlotte Co.	N/A	Done by Charlotte Co.	N/A
Dublin	100%	0.50	100%	0.50	100%	0.50	100%	0.50	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Claremont	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Clarksville	30%	3.75	30%	3.75	30%	3.75	30%	3.75	...	...
Clintwood	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30	N/A	N/A	...	...
Coeburn	100% lowest value	0.40	Done by Wise Co.	0.40	100% lowest value	N/A	N/A	N/A	...	...
Colonial Beach	80%	2.00	80%	2.00	80%	2.00	N/A	N/A	...	...
Crewe	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	N/A	1.00	...	...
Culpeper	20% OC	2.00	20% OC	2.00	20% OC	2.00	20% OC	2.00	...	...
Damascus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Dillwyn	N/A	0.28	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Drakes Branch	Done by Charlotte Co.	N/A	Done by Charlotte Co.	N/A	Done by Charlotte Co.	N/A	Done by Charlotte Co.	N/A	...	...
Dublin	100%	0.50	100%	0.50	100%	0.50	100%	0.50	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost



**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Claremont	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.60
Clarksville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	30%	3.75
Clintwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$100.00 of assessed value	0.11
Coeburn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	24.0 0/yr
Colonial Beach	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.62
Crewe	N/A	N/A	N/A	N/A	N/A	Done by Nottoway Co.	0.80	Done by Nottoway Co.	1.00
Culpeper	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.20
Damascus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.65
Dillwyn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.04
Drakes Branch	N/A	N/A	N/A	N/A	...	N/A	N/A	Done by Charlotte Co.	0.20
Dublin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage & yr. x rate	0.21

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Dungannon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Edinburg	N/A	N/A	N/A	0.75	N/A	N/A	N/A	0.75	N/A	0.75
Elkton	N/A	0.46	N/A	0.46	N/A	0.46	N/A	0.46	N/A	0.46
Farmville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Floyd	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Front Royal	N/A	N/A	Small Boat Appraisal Guide 100% NADA	0.60	Aircraft Bluebook Digest, 100%	0.60	FMV, 100%	0.60	FMV, 100%	0.60
Glasgow	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gretna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Halifax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20% \$100	0.80
Hallwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hamilton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

Table 9.4 (continued)

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Dungannon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Edinburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Elkton	N/A	0.46	N/A	0.46	N/A	0.46	N/A	N/A	...	...
Farmville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	DC on furniture; fair market on vehicles	1.5%
Floyd	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Front Royal	OC, reducing 70-10% per yr.	0.60	OC, reducing 70-10% per yr.	0.60	N/A	N/A	N/A	N/A	...	...
Glasgow	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Gretna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Halifax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Hallwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Hamilton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		Rate (\$)
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Dungannon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.10
Edinburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.75
Elkton	N/A	N/A	N/A	0.46	N/A	N/A	N/A	N/A	0.46
Farmville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Floyd	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Front Royal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Guide by Wingate	0.14
Glasgow	N/A	N/A	N/A	N/A	N/A	N/A	N/A	BV	0.10
Gretna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Halifax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hallwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.45
Hamilton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Loudoun Co.	0.29

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Haymarket	N/A	0.60	N/A	0.60	N/A	0.60	N/A	0.60	N/A	0.60
Haysi	100% appraisal value	0.15	100% appraisal value	0.15	100% appraisal value	0.15	100% appraisal value	0.15	100% appraisal value	0.15
Hillsville	100%	0.70	100%	0.70	N/A	N/A	N/A	N/A	100%	0.70
Hurt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Iron Gate	40%	7.50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Jarratt	Done by Greenville Co.; NADA avg. loan value	1.00	Done by Greenville Co.; NADA avg. loan value	1.00	Done by Greenville Co.; NADA avg. loan value	1.00	Done by Greenville Co.; NADA avg. loan value	1.00	Done by Greenville Co.; NADA avg. loan value	1.00
Keysville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Cost	0.60
Kilmarnock	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16
La Crosse	100% loan value	0.44	100% loan value	0.44	N/A	N/A	100% loan value	0.44	100% loan value	0.44
Lawrenceville	N/A	N/A	N/A	N/A	N/A	N/A	Co. assessment	1.80	N/A	N/A
Lebanon	N/A	N/A	N/A	0.50	N/A	N/A	N/A	N/A	N/A	N/A
Leesburg	N/A	1.00	N/A	1.00	N/A	0.00	N/A	1.00	N/A	1.00

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Haymarket	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Haysi	100% depr. according to year & origin	0.15	100% depr. according to yr. & origin	0.15	100% depr. according to yr. & origin	0.15	10%	0.15	...	...
Hillsville	100%	0.70	100%	0.70	100%	0.70	N/A	N/A	100%	0.70
Hurt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Iron Gate	40%	1.00	40%	1.00	40%	1.00	40%	4.00	...	...
Jarratt	Done by Greensville Co.; NADA avg. loan value	1.00	Done by Greensville Co.; NADA avg. loan value	1.00	Done by Greensville Co.; NADA avg. loan value	1.00	Done by Greensville Co.1	1.00	...	...
Keysville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Kilmarnock	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	...	...
La Crosse	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Lawrence-ville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Lebanon	N/A	0.75	N/A	0.75	N/A	N/A	N/A	N/A	...	...
Leesburg	N/A	1.00	N/A	1.00	N/A	1.00	N/A	1.00	N/A	1.00

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Haymarket	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Haysi	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% appraisal value by size & yr.	0.10
Hillsville	N/A	N/A	100%	0.70	N/A	N/A	N/A	100%	0.25
Hurt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x rate	0.20
Iron Gate	N/A	N/A	N/A	N/A	N/A	N/A	N/A	40%	0.18
Jarratt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Greenville Co.; NADA avg. loan value	0.22
Keysville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.18
Kilmarnock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Lancaster Co.	0.14
La Crosse	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Mecklenburg Co.	0.31
Lawrenceville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lebanon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.20
Leesburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.21

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Louisa	100%	0.71	100%	0.71	100%	0.71	N/A	N/A	N/A	N/A
Luray	N/A	N/A	N/A	0.40	N/A	N/A	N/A	0.40	N/A	0.40
Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
McKenney	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
New Market	N/A	N/A	N/A	N/A	N/A	N/A	Price guide	0.80	OC depr.	0.80
Onancock	N/A	2.00	N/A	2.00	N/A	N/A	N/A	2.00	N/A	2.00
Onley	100%	0.15	100%	0.15	N/A	N/A	N/A	N/A	100%	0.15
Orange	Done by Orange Co.	1.50	Done by Orange Co.	1.50	Done by Orange Co.	1.50	Done by Orange Co.	1.50	N/A	1.50
Painter	Done by Accomack Co..	0.30	Done by Accomack Co.	0.30	N/A	N/A	Done by Accomack Co.	0.30	Done by Accomack Co.	0.30
Pamplin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Parksley	N/A	N/A	100%	0.80	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost



**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Louisa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Luray	N/A	0.40	N/A	0.40	N/A	N/A	N/A	N/A	...	...
Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
McKenney	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Monterey	N/A	N/A	N/A	N/A	...	N/A	...	...	...	...
New Market	OC depr. 10% per yr.	0.80	OC depr. 10% per yr.	0.80	N/A	N/A	N/A	N/A	...	...
Onancock	N/A	2.00	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Onley	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Orange	Done by Orange Co.	1.50	Done by Orange Co.	1.50	Done by Orange Co.	1.50	Done by Orange Co.	1.50	...	...
Painter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pamplin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Parksley	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Louisa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Louisa Co.	0.21
Luray	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.12
McKenney	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.07
Monterey	N/A	N/A	...	...	...	...	...	...	.80
New Market	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.15
Onancock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.33
Onley	N/A	N/A	N/A	0.15	N/A	N/A	N/A	Taxed as real estate	...
Orange	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Orange Co.	0.18
Painter	N/A	N/A	Done by Accomack Co.		N/A	N/A	N/A	Done by Accomack Co.	0.06
Pamplin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Parksley	N/A	N/A	N/A	0.80	N/A	N/A	N/A	100%	0.35

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Pearisburg	25%	3.75	25%	3.75	N/A	N/A	25%	3.75	25%	3.75
Pennington Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pocahontas	Done by Tazewell Co.	0.90	N/A	0.90	N/A	N/A	N/A	0.90	N/A	0.90
Pound	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pulaski	NADA 100%	0.74	NADA 100%	0.74	60% cost	N/A	N/A	N/A	N/A	N/A
Richlands	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ridgeway										
Round Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	FMV	1.15

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Pearisburg	All office equipment 12.5% OC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pennington Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pocahontas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pound	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pulaski	0-5 yrs. 60% OC 6-10 yrs. 40% OC ≥ 10 yrs 20% OC	0.74	0-5 yrs. 60% OC 6-10 yrs. 40% OC ≥ 10 yrs 20% OC	0.74	0-5 yrs. 60% OC 6-10 yrs. 40% OC ≥ 10 yrs 20% OC	0.74	N/A	N/A	...	...
Richlands	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Ridgeway	...		...	...	...	...	...	...	...	...
Round Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Pearisburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% of assessed value	0.40
Pennington Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	POC	0.25
Pocahontas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Tazewell Co.	0.90
Pound	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Pulaski	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.34
Richlands	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$20.00 annually	
Ridgeway	...	0.06	...	0.06	...	...	...	...	0.60
Round Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Rural Retreat	Done by Wythe Co.	0.45	Done by Wythe Co.	0.45	N/A	N/A	N/A	N/A	N/A	N/A
Saint Paul	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Saxis	N/A	N/A	N/A	0.25	N/A	N/A	N/A	N/A	N/A	N/A
Smithfield	OC	0.25	OC	0.25	N/A	N/A	N/A	N/A	N/A	N/A
South Boston	N/A	N/A	1 yr. cost less 10% 15% min.	1.42	N/A	N/A	N/A	N/A	N/A	N/A
South Hill	100% value	1.05	100% value	1.05	N/A	N/A	N/A	N/A	N/A	N/A
Stanley	N/A	0.45	N/A	0.45	N/A	N/A	N/A	N/A	N/A	0.45
Stephens City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Stony Creek	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Strasburg	100%	1.11	100%	1.11	N/A	N/A	100%	1.11	N/A	N/A
Stuart	N/A	1.10	N/A	1.10	N/A	1.10	N/A	1.10	N/A	N/A
Surry	N/A	N/A	Done by Surry Co.	0.60	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property		
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>											
Rural Retreat	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Saint Paul	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Saxis	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Smithfield	OC	0.15	OC	0.15	N/A	N/A	N/A	N/A	N/A	...	...
South Boston	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
South Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Stanley	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Stephens City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Stony Creek	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Strasburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Stuart	N/A	1.10	N/A	1.10	N/A	N/A	N/A	N/A	N/A	...	...
Surry	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		Rate (\$)
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Rural Retreat	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Saint Paul	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Flat fee \$25
Saxis	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.08
Smithfield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	AV	0.23
South Boston	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.21
South Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.30
Stanley	N/A	N/A	N/A	N/A	0.45	N/A	N/A	N/A	0.16
Stephens City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.05
Stony Creek	N/A	N/A	N/A	N/A	0.60	N/A	N/A	Done by Sussex Co	0.12
Strasburg	N/A	N/A	100%	N/A	1.11	N/A	N/A	100%	0.22
Stuart	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.23
Surry	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost



**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Tappahannock	100% FMV	1.25	100% FMV	1.25	100% FMV	1.25	100% FMV	1.25	N/A	N/A
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
The Plains	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.50	0.50
Timberville	N/A	N/A	N/A	N/A	N/A	N/A	LV	0.30	N/A	N/A
Urbanna	Done by Middlesex Co.	0.65	Done by Middlesex Co.	0.65	N/A	N/A	N/A	N/A	N/A	N/A
Victoria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Vinton	100%	1.00	100%	1.00	N/A	N/A	N/A	N/A	N/A	N/A
Virgilina	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.20
Wakefield	N/A	0.86	N/A	0.86	N/A	0.86	N/A	N/A	N/A	N/A
Warrenton	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25
Warsaw	100%	0.60	100%	0.60	N/A	N/A	N/A	N/A	100%	0.60
Waverly	N/A	1.85	N/A	1.85	N/A	1.85	N/A	1.85	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Tappahannock	100% FMV	1.25	100% FMV	1.25	N/A	N/A	N/A	N/A	...	...
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
The Plains	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Timberville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Urbanna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Victoria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Vinton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Virgilina	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Wakefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Warrenton	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	...	...
Warsaw	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Waverly	N/A	1.06	N/A	1.85	N/A	1.06	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Tappahannock	N/A	N/A	100%	1.25	N/A	N/A	100% FMV	0.13	
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	LV	0.26	
The Plains	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Timberville	N/A	N/A	N/A	N/A	N/A	N/A	Real estate	0.17	
Urbanna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Victoria	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.15	
Vinton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.05	
Virgilina	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.10	
Wakefield	N/A	N/A	N/A	N/A	N/A	N/A	100% assessed value	0.09 3	
Warrenton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.17 1 <sup>st</sup> half	
Warsaw	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Waverly	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.22	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
West Point	BV	3.30	BV	3.30	BV	N/A	BV	3.30	N/A	N/A
Windsor	Done by Isle of Wight Co.	0.50	Done by Isle of Wight Co.	0.50	N/A	N/A	N/A	N/A	N/A	N/A
Wise	N/A	N/A	% OC	0.53	N/A	N/A	% OC	0.53	N/A	N/A
Wytheville	N/A	0.28	N/A	0.28	N/A	0.28	N/A	0.28	N/A	0.28
Woodstock	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
West Point	BV	3.30	BV	3.30	BV	3.30	BV	3.30	...	...
Windsor	Done by Isle of Wight Co.	0.10	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Wise	% OC	0.53	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Wytheville	N/A	0.28	N/A	0.28	N/A	0.28	N/A	0.28	...	...
Woodstock	Done by Shenandoah Co.	0.90	Done ;by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>								
West Point	N/A	N/A	N/A	N/A	N/A	N/A	100% assessment	0.54 5
Windsor	N/A	N/A	N/A	N/A	N/A	N/A	Done by Isle of Wight Co.	0.20
Wise	N/A	N/A	100%	0.53	N/A	N/A	Wingate Appraisal Guide	0.26
Wytheville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.14 3
Woodstock	N/A	N/A	N/A	N/A	N/A	N/A	Done by Shenandoah Co.	0.18
...	No response provided.							
*	Key to Abbreviations:							
	OC — Original Cost	BV — Book Value	FMV — Fair Market Value	DC — Depreciated Cost				

## Section 10

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### Machinery and Tools Property Tax, 1999

Under §58.1-3507 of the *Code of Virginia*, certain machinery and tools are segregated for local taxation. According to the *Code*, the classes of machinery and tools that are segregated are those that are used for "manufacturing, mining, processing and reprocessing [excluding food processing], radio or television broadcasting, dairy, and laundry or dry cleaning." The tax rate on machinery and tools may not be higher than that imposed on other classes of tangible personal property.

In 1999 the General Assembly enacted §58.1-3983.1 in regard to appeals and rulings of certain local business taxes including those on machinery and tools. The law provided that interested parties shall propose recommendations to address uniform methods of valuation, rate classification, and associated local revenue impacts for local business taxes to the House Finance and Senate Finance Committees by December 15, 1999.

**Table 10.1** presents the 1999 tax rates on machinery and tools for the 42 cities, 94 counties and 96 towns that reported imposing them. The machinery and tools tax is reported according to the following categories: the basis of assessment, the nominal tax rate per \$100, the assessment ratio, and the effective tax rate (computed by multiplying the nominal tax rate by the assessment ratio). Effective tax rates among localities are only comparable if they use the

same basis of assessment. Most localities assess machinery and tools on the basis of either original cost, fair market value, or book value. Frequently, a sliding scale is used, with the effective tax rate varying according to the age of the property.

The most common basis for assessment for both cities and counties is original cost. Of the 42 cities that impose machinery and tools property tax, 41 use original cost as a basis for assessment. The City of Lexington bases assessment on both original cost and depreciated cost, while the City of Poquoson does not impose the tax. Also, of the 94 counties that impose the tax, 85 base assessment on original cost. Of the remaining counties, 2 base assessment on depreciated cost, 2 on full market value, and 5 on book value. Rappahannock County does not impose the tax. In addition, the basis of assessment is determined by the county for 51 of the 96 towns that reported a machinery and tools property tax. Of those remaining, 32 base their assessment on the original cost, 5 on book value, 4 on fair market value, 2 on depreciated cost, and 2 on a combination of methods.

Because many localities allow for depreciation, the only way all can be compared is to focus on property that is one year old. The unweighted mean of the effective tax rate for cities is \$1.31 per \$100. The median is \$1.00, and the first and third quartiles are \$0.72 and

\$1.67, respectively. The unweighted mean of the effective tax rate for counties is \$1.10 per \$100. The median is \$0.90 and the first and third quartiles are \$0.66 and \$1.37, respectively. The unweighted mean of the effective tax rate for towns is \$0.46 per \$100. The median is \$0.39, and the first and third quartiles are \$0.18 and \$0.60, respectively.

Information on nominal tax rates of towns that did not respond to the survey can be found in the Virginia Department of Taxation's publication, *Local Tax Rates: Tax Year 1998*. Note that the rates in the Virginia Department of Taxation's publication are for the 1998 tax year; this is the most recent information available on towns that did not respond to the survey.



**Table 10.1**  
**Machinery and Tools Property Tax, 1999**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100		
			Year	Ratio (%)			
<b>Cities</b>							
Alexandria	O C	4.50	1st	80	3.60		
			2nd	70	3.15		
			3rd	60	2.70		
			4th	50	2.25		
			5th	40	1.80		
			6th	30	1.35		
			7th & later years	20	0.90		
						<u>Computer Equipment</u>	
			1st	80	3.60		
			2nd	60	2.70		
3rd	40	1.80					
4th & later years	20	0.90					
Bedford	O C	1.30		60	0.78		
Bristol	O C	6.00		11	0.66		
Buena Vista	O C	4.25	0-10th	20	0.85		
			11th-20th	15	0.64		
			21st & later years	10	0.43		
			Not in use for 1 year	1	0.04		
Charlottesville	O C	4.20	1st	25	1.05		
			2nd	22.5	0.95		
			3rd	20	0.84		
			4th	17.5	0.74		
			5th	15	0.63		
			6th	12.5	0.53		
			7th & later years	10	0.42		
Chesapeake	O C	3.12 <sup>a</sup>		20	0.62		

\* Key to Abbreviations:

OC — Original Cost

BV — Book Value

FMV — Fair Market Value

DC — Depreciated Cost

<sup>a</sup> Chesapeake also levies an \$0.08 per \$100.00 mosquito district tax.

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Cities (continued)</b>					
Clifton Forge	O C	3.35	1st	60	2.01
			2nd	50	1.68
			3rd	40	1.34
			4th	30	1.01
			5th	20	0.67
			6th & later years	10	0.34
			Idle equipment	3	0.10
Colonial Heights	O C	2.00	1st	90	1.80
			2nd	80	1.60
			3rd	70	1.40
			4th	60	1.20
			5th	50	1.00
			6th & later years	40	0.80
Covington	O C	5.53		15	0.83
Danville	O C	1.50	1st-10th	20	0.30
			11th-15th	10	0.15
			16th & later years	2	0.03
Emporia	O C	5.00		12.5	0.63
Fairfax	O C	3.29	1st	80	2.63
			2nd	70	2.30
			3rd	60	1.97
			4th	50	1.65
			5th	40	1.32
			6th	30	0.99
			7th	20	0.66
			8th & later years	10	0.33
Falls Church	O C	4.71	1st	80	3.77
			2nd	70	3.30
			3rd	60	2.83
			4th	50	2.36
			5th	40	1.88
			6th	30	1.41
			7th & later years	20	0.94
Franklin	O C	2.00		30	0.60

\* Key to Abbreviations:

OC — Original Cost

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FMV — Fair Market Value

DC — Depreciated Cost

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Cities (continued)</b>					
Fredericksburg	O C	0.80	1st	90	0.72
			2nd	80	0.64
			3rd	70	0.56
			4th	60	0.48
			5th	45	0.36
			6th	30	0.24
			7th & later years	20	0.16
Galax	O C	1.42		50	0.71
Hampton	O C	2.50		35	0.88
Harrisonburg	O C	2.00	1st	90	1.80
			2nd	80	1.60
			3rd	70	1.40
			4th	60	1.20
			5th	50	1.00
			6th	40	0.80
			7th & later years	30	0.60
Hopewell	O C	3.03		25	0.76
Lexington	O C , D C	3.95		25	0.99
Lynchburg	O C	3.00	1st-5th	30	0.90
			6th & later years	25.35	0.76
Manassas	O C	2.80	1st four years	30	1.51
			5 <sup>th</sup> & later years	20	0.56
Manassas Park	O C	3.50	1st	70	2.45
			2nd	60	2.10
			3rd	50	1.75
			4th	40	1.40
			5th	30	1.05
			6th & later years	20	0.70

\* Key to Abbreviations:

OC — Original Cost

BV — Book Value

FMV — Fair Market Value

DC — Depreciated Cost

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Cities (continued)</b>					
Martinsville	O C	1.85	1st	90	1.67
			2nd	80	1.48
			3rd	70	1.30
			4th	60	1.11
			5th	50	0.93
			6th	40	0.74
			7th	30	0.56
			8th & later years	25	0.46
Newport News	O C	3.00		33.3	1.00
Norfolk	O C	4.00		40	1.60
Martinsville	O C	1.85	1st	90	1.67
			2nd	80	1.48
			3rd	70	1.30
			4th	60	1.11
			5th	50	0.93
			6th	40	0.74
			7th	30	0.56
			8th & later years	25	0.46
Newport News	O C	3.00		33.3	1.00
Norfolk	O C	4.00		40	1.60
Norton	O C	1.85		10	0.18
Petersburg	O C	3.80	1st	40	1.52
			2nd	35	1.33
			3rd	30	1.14
			4th	25	0.95
			5th & later years	20	0.76
Portsmouth	O C	3.00		50	1.50
Radford	O C	1.76		30	0.53
Richmond	O C	2.30	1st	90	2.07
			2nd	80	1.84
			3rd	70	1.61
			4th	60	1.38
			5th	50	1.15
			6th & later years	40	0.92

\* Key to Abbreviations:

OC — Original Cost

BV — Book Value

FMV — Fair Market Value

DC — Depreciated Cost

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Cities (continued)</b>					
Roanoke	O C	3.45	1st	60	2.07
			2nd	50	1.72
			3rd	40	1.38
			4th	30	1.03
			5th & later years	20	0.69
Salem	O C	3.20	1st	70	2.24
			2nd	60	1.92
			3rd	50	1.60
			4th	40	1.28
			5th	30	0.96
		6th & later years	25	0.80	
Staunton	OC	1.24 <sup>b</sup>		100	1.24
Suffolk	O C	3.15	1st-5th	20	0.63
			6th & later years	10	0.32
Virginia Beach	O C	1.00		33	0.33
Waynesboro	O C	3.00	1	27	0.81
			2	25	0.75
			3	22	0.66
			4	20	0.60
			5	15	0.45
			6 & later years	10	0.30
Williamsburg	O C	3.50		30	1.05
Winchester	O C	1.20	1st	80	0.96
			2nd	70	0.84
			3rd	60	0.72
			4th	50	0.60
			5th	40	0.48
			6th & later years	30	0.36

\* Key to Abbreviations:

OC — Original Cost

BV — Book Value

FMV — Fair Market Value

DC — Depreciated Cost

<sup>b</sup> Unless enterprise zone-then 50% of rate

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Counties</b>					
Accomack	O C				
			District 2		
		3.24	1st	25	0.81
			2nd & 3rd	15	0.49
			4th & later years	9	0.29
			District 3		
		3.26	1st	25	0.82
			2nd & 3rd	15	0.49
			4th & later years	9	0.29
			Districts 4		
		3.22	1st	25	0.81
			2nd & 3rd	15	0.48
			4th & later years	9	0.29
			District 6		
		3.13	1st	25	0.78
			2nd & 3rd	15	0.47
			4th & later years	9	0.28
Albemarle	O C	4.28	1st	25	1.07
			2nd	22.5	0.96
			3rd	20	0.86
			4th	17.5	0.75
			5th	15	0.64
			6th	12.5	0.54
			7th & later years	10	0.43
Alleghany	O C	5.95		15	0.89
Amelia	O C	1.00		100	1.00
Amherst	O C	2.00		25	0.50
Appomattox	O C	3.50		12.5	0.44
Arlington	O C	4.40	1st	80	3.52
			2nd	70	3.08
			3rd	60	2.64
			4th	50	2.20
			5th	40	1.76
			6th	30	1.32
			7th & later years	20	0.88

\* Key to Abbreviations:

OC — Original Cost

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DC — Depreciated Cost

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Counties (continued)</b>					
Arlington (continued)					
			<u>Computer Equipment</u>		
			1st	80	3.52
			2nd	55	2.42
			3rd	35	1.54
			4th & later years	10	0.44
Augusta	O C	1.90		20	0.38
Bath	BV	0.20		100	0.20
Bedford	O C	6.00		20	1.20
Bland	O C	0.73	1st	100	0.73
			2nd	95	0.69
			3rd	90	0.66
			4th	85	0.62
			5th	80	0.58
			6th	75	0.55
			7th	70	0.51
			8th	65	0.48
			9th	60	0.44
			10th	55	0.40
			11th	50	0.37
			12th	45	0.33
			13th	40	0.29
			14th	35	0.26
			15th	30	0.22
			16th	25	0.18
			17th & later years	20	0.15
Botetourt	DC	1.80	1st-5th	50	0.90
			6th & later years	42	0.76
Brunswick	O C	3.40		20	0.68
Buchanan	O C	1.95	1st-3rd	80	1.56
			4th-6th	60	1.17
			7th-9th	40	0.78
			10th & later years	20	0.39
Buckingham	O C	2.90		10	0.29

\* Key to Abbreviations:

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**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Counties (continued)</b>					
Campbell	O C	3.25	1st-10th	20	0.65
			11th-20th	15	0.49
			21st & later years	10	0.33
Caroline	O C	2.50		20	0.90
Carroll	O C	1.30		100	1.30
Charles City	O C	2.50	1st	50	1.25
			2nd	40	1.00
			3rd	30	0.75
			4th	20	0.50
			5th & later years	10	0.25
Charlotte	O C	2.00	1st	45	0.90
			2nd & later years	10	0.20
Chesterfield	O C	1.00	1st-10th	25	0.25
			11th-20th	20	0.20
			21st & later years	15	0.15
			Idle equipment	1	0.01 <sup>c</sup>
Clarke	O C	1.25	1st	50	0.63
			2nd	45	0.56
			3rd	40	0.50
			4th	37.5	0.47
			5th	35	0.44
			6th	32.5	0.41
			7th	30	0.38
			8th	27.5	0.34
			9th	25	0.31
			10th	22.5	0.28
			11th	20	0.25
			12th	17.5	0.22
			13th	15	0.19
			14th	12.5	0.16
			15th & later years	10	0.12

\* Key to Abbreviations:

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<sup>c</sup> Above rate applies to manufacturers only; property used in business or profession is taxed at a rate of \$3.60 per \$100 of original cost. Values begin at 70% of cost the first year, 50% - 2nd year, 40% - 3rd year, 30% - 4th year, 20% - 5th year, and 10% for 6th year and life of the property.



**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100			
			Year	Ratio (%)				
<b>Counties (continued)</b>								
Craig	O C	2.50	1st	100	2.50			
Culpeper	O C	5.00		20	1.00			
Cumberland	O C	1.80	1st	80	1.44			
			2nd	70	1.26			
			3rd	60	1.08			
			4th	50	0.90			
			5th	40	0.72			
			6th	30	0.54			
			7th	20	0.36			
Dickenson	O C	1.59		100	1.59			
Dinwiddie	O C	3.30		20	0.66			
Essex	O C	3.50		10	0.35			
Fairfax	O C	4.57	1st	80	3.66			
			2nd	70	3.20			
			3rd	60	2.74			
			4th	50	2.29			
			5th	40	1.83			
			6th	30	1.37			
			7th & later years	20	0.91			
			Computer Equipment:					
			1st	60	2.74			
			2nd	40	1.83			
			3rd	10	0.46			
			4th & later years	2	0.09			
			Fauquier	O C	4.65	1st	70	3.26
						2nd	60	2.80
3rd	50	2.33						
4th	40	1.86						
5th	30	1.40						
6th	20	0.93						
7th & later years	10	0.47						

\* Key to Abbreviations:

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**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Counties (continued)</b>					
Floyd	O C	1.55	1st	60	0.93
			2nd	50	0.78
			3rd	40	0.62
			4th	30	0.47
			5th & later years	20	0.31
Fluvanna	O C	2.00	1st	20	0.40
			2nd & later years	13	0.26
Franklin	O C	0.54	1st	100	0.54
			2nd	90	0.49
			3rd	80	0.43
			4th	70	0.38
			5th	60	0.32
			6th	50	0.27
			7th & later years	40	0.22
Frederick	O C	2.00	1st	60	1.20
			2nd	50	1.00
			3rd	40	0.80
			4th	30	0.60
			5th & later years	15	0.30
Giles	O C	7.00		12.5	0.88
Gloucester	O C	3.50	1st	30	1.05
			2nd	26	0.91
			3rd	22	0.77
			4th	18	0.63
			5th	14	0.49
			6th & later years	10	0.35
Goochland <sup>d</sup>	O C	3.75(M)	1st-5th	20	0.75
			6th-10th	15	0.56
			11th & later years	10	0.38
			if idle	1	0.04
		4.00(O)	1st	60	2.40
			2nd	45	1.80
			3rd	37.5	1.50
			4th	30	1.20
			5th & later years	20	0.80

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DC — Depreciated Cost

<sup>d</sup> (M) applies to manufacturing only; (O) applies to non-manufacturing businesses or professions.

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Counties (continued)</b>					
Grayson	O C	1.00	1st	100	1.00
			2nd	90	0.90
			3rd	80	0.80
			4th	70	0.70
			5th	60	0.60
			6th & later years	50	0.50
Greene	D C	1.55		100	1.55
Greenville	O C	3.50		20	0.70
Halifax	O C + installation	1.17		50	0.59
Hanover	O C + installation	3.64		10	0.36
Henrico	O C	1.00 <sup>e</sup>	1st	75	0.75
			2nd	60	0.60
			3rd	50	0.50
			4th	40	0.40
			5th	30	0.30
			6th & later years	20	0.20
Henry	O C	1.19		71	0.84
Highland	O C	1.00		5	0.10
Isle of Wight	O C	0.95		100	0.95
James City	O C	4.00		25	1.00
King & Queen	O C	0.99	1st	70	0.69
			2nd	60	0.57
			3rd	50	0.50
			4th	40	0.40
			5th	30	0.30
			6th	20	0.20
			7th & later years	10	0.10
King George	O C	2.50		20	0.50

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value FMV — Fair Market Value    DC — Depreciated Cost

<sup>e</sup> includes \$.001/\$100 Sanitary District tax

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Counties (continued)</b>					
King William	O C	2.45	1st	80	1.96
			2nd	60	1.47
			3rd	40	0.98
			4th	20	0.49
			5th & later years	10	0.25
Lancaster	BV	1.52		100%, but never less than 20% of OC	1.52
Lee	O C	1.25	1st	90	1.13
			2nd	80	1.00
			3rd	70	0.88
			4th	60	0.75
			5th	50	0.63
			6th	40	0.50
			7th	30	0.38
			8th & later years	20	0.25
				Remains @ 20% of OC until sold	
Loudoun	O C	2.75	1st	50	1.38
			2nd	40	1.10
			3rd	30	0.83
			4th	20	0.55
			5th & later years	10	0.28
Louisa	O C	1.70		10	0.17
Lunenburg	O C	2.10	1st -5th yrs.	50	1.05
			6th-10th yrs.	40	0.84
			11th-15th yrs.	30	0.63
			16th-20th yrs.	20	0.42
			21st & later years	10	0.21
Madison	O C	5.50		20	1.10
Mathews	BV, FMV	2.14		100	2.14
Mecklenburg	O C	3.66		80	2.92

\* Key to Abbreviations:

OC — Original Cost

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**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Counties (continued)</b>					
Middlesex	O C	3.50		10	0.35
Montgomery	O C	1.82	1st-4th	60	1.09
			5th-7th	50	0.91
			8th & later years	40	0.73
Nelson	O C	1.25	1st-5th	40	0.50
			6th-10th	30	0.38
			11th-15th	20	0.25
			16th & later years	10	0.13
New Kent	O C	3.00	1st-3rd	35	1.05
			4th-6th	30	0.90
			7th-10th	25	0.75
			11th & later years	20	0.60
			Idle	5	0.15
Northampton	O C	2.25	1st	70	1.58
			2nd	60	1.35
			3rd	50	1.13
			4th	40	0.90
			5th	25	0.57
			6th & later years	10	0.23
Northumberland	O C	3.60		25	0.90
Nottoway	O C	2.25	1st	80	1.80
			2nd	70	1.58
			3rd	55	1.24
			4th	40	0.90
			5th	25	0.56
			6th & later years	10	0.23

\* Key to Abbreviations:

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**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Counties (continued)</b>					
Orange	O C	5.50	1st	26.64	1.47
			2nd	25.31	1.39
			3rd	23.98	1.32
			4th	22.64	1.25
			5th	21.31	1.17
			6th	19.98	1.10
			7th	18.65	1.03
			8th	17.32	0.95
			9th	15.98	0.88
			10th	14.65	0.81
			11th & later years	13.32	0.73
Page	O C	1.25		40	0.50
Patrick	BV	1.36		100	1.36
Pittsylvania	OC+ installation	4.50		10	0.45
Powhatan	FMV	3.60	1st	60	2.16
			2nd	45	1.44
			3rd	37.5	1.35
			4th	30	1.08
			5th & later years	20	0.72
Prince Edward	O C	3.20		10	0.32
Prince George	O C	1.50	1st	60	0.90
			2nd	50	0.75
			3rd	40	0.60
			4th	30	0.45
			5th & later years	20	0.30
Prince William <sup>g</sup>	O C	2.00	1st	85	1.70
			2nd	75	1.50
			3rd	65	1.30
			4th	55	1.10
			5th	45	0.90
			6th	35	0.70
			7th	25	0.50
			8th	15	0.30
			9th & later years	10	0.20

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<sup>f</sup> The base effective tax rate in Prince William County is \$2.00, but several district levies range from \$0.0033 /\$100 to \$0.16/\$100.

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Counties (continued)</b>					
Pulaski	O C	1.50		48	0.72
Richmond	DC	.10		100	0.10
Roanoke	O C	3.00	1st-5th	25	0.75
			6th-10th	20	0.60
			11th & later years	15	0.45
Rockbridge	O C	3.25		10	0.33
Rockingham	O C	2.55	1st	90	2.30
			2nd	80	2.04
			3rd	70	1.79
			4th	60	1.53
			5th	50	1.28
			6th	40	1.02
			7th	30	0.77
			8th & later years	20	0.51
Russell	O C	1.45	0-2nd	80	1.16
			3rd-4th	60	0.87
			5th-6th	50	0.73
			7th-10th	40	0.58
			11th-14th	30	0.44
			15th & later years	20	0.29
Scott	O C	0.72		100	0.72
Shenandoah	O C	2.86	1st	55	1.57
			2nd	50	1.43
			3rd	45	1.29
			4th	40	1.14
			5th	25	0.72
			6th & later years	10	0.29

\* Key to Abbreviations:

OC — Original Cost

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**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100	
			Year	Ratio (%)		
<b>Counties (continued)</b>						
Smyth	O C	1.00	<u>Year Purchased</u>		1.00	
				1998-1st	90	0.90
				1997-2nd	80	0.80
				1996-3rd	70	0.70
				1995-4th	60	0.60
				1994-5th	50	0.50
				1993-6th	40	0.40
				1992-7th	30	0.30
				1991 & later years	20	0.20
Southampton	O C	2.40	1st	80	1.92	
			2nd	70	1.68	
			3rd	60	1.44	
			4th	50	1.20	
			5th	40	0.96	
			6th	30	0.72	
			7th	20	0.48	
			8th & later years	10	0.24	
Spotsylvania	O C	2.50	1st	50	1.25	
			2nd	45	1.13	
			3rd	40	1.00	
			4th	30	0.75	
			5th & later years	20	0.50	
Stafford	O C	0.75	1st	90	0.68	
			2nd	80	0.60	
			3rd	65	0.49	
			4th	50	0.38	
			5th	35	0.26	
			6th & later years	20	0.15	
Surry	BV	3.50		25	0.88	
Sussex	O C	4.85	1st-5th	50	2.43	
			6th-15th	40	1.94	
			16th -25th	25	1.21	
			26th & later years	10	0.49	
Tazewell	O C	2.00		100	2.00	
Warren	O C	0.50		25	0.13	

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**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Counties (continued)</b>					
Washington	O C	1.55	1st	50	0.78
			2nd	40	0.62
			3rd	30	0.47
			4th	20	0.31
			5th	10	0.16
Westmoreland	BV	1.50		100	1.50
Wise	O C	1.15	1st & 2nd	80	0.92
			3rd	70	0.81
			4th & 5th	60	0.69
			6th	50	0.58
			7th-9th	40	0.46
			10th & later years	20	0.23
Wythe	O C	0.95	1-5	50	0.475
			6th & later years	20	0.25
York	O C	4.00		25	1.00
<b>Towns</b>					
Abingdon	BV	0.55		100	0.55
Accomac	Done by Accomack Co.	0.10		100	0.10
Altavista	O C	2.00	1st-9th	20	0.40
			10th-19th	15	0.30
			20th & later years	10	0.20
Amherst	Done by Amherst Co.	0.35		25	0.16
Appomattox	FMV	2.20		12.5	0.275
Ashland	Done by Hanover Co.	0.77		10	0.077

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Table 10.1 (continued)

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Towns (continued)</b>					
Berryville	Done by Clarke Co.	0.90	1st	50	0.45
			2nd	45	0.405
			3rd	40	0.36
			4th	37.5	0.3375
			Depreciates 2.5% each year, after year 3 until a minimum of 10% is attained.		
Big Stone Gap	O C	0.62		100	0.62
Blackstone	O C	0.65		100	0.65
Bluefield	BV	0.60		100	0.60
Boones Mill	Done by Franklin Co.	1.00	1st	10	0.10
			2nd	9	0.09
			3rd	8	0.08
			4th	7	0.07
			5th	6	0.06
			6th	5	0.05
			7th & later years	4	0.04
Bowling Green	O C	1.20		20	0.24
Boydton	Done by Mecklenburg Co.	2.50		100	2.50
Bridgewater	Done by Rockingham Co.	0.75	1st	90	0.675
			2nd	80	0.60
			3rd	70	0.525
			4th	60	0.45
			5th	50	0.375
			6th	40	0.30
			7th	30	0.225
			8th & later years	20	0.15
Broadway	Done by Rockingham Co.	0.40		100	0.40
Brodnax	O C	1.00		20	0.20
Brookneal	Done by Campbell Co.	1.70	1st-10th	20	0.34
			11th-20th	15	0.255
			21st & later years	10	0.17

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**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Towns (continued)</b>					
Buchanan	Done by Botetourt Co.	0.10		20	0.02
Burkeville	Done by Nottoway Co.	0.66		100	0.66
Cape Charles	Done by Northampton Co	2.00		100	2.00
Cedar Bluff	Done by Tazewell Co.	0.35		100	0.35
Chase City	Done by Mecklenburg Co.	0.61		80	0.488
Chilhowie	FMV	0.20		100	0.20 (\$5.00 min.)
Chincoteague	Done by Accomack Co.	0.85		100	0.85
Christiansburg	Done by Montgomery Co.	0.45		100	0.45
Claremont	OC	0.60		100	0.60
Clarksville	O C	3.75		30	1.125
Clintwood	O C	0.03		100	0.03
Coeburn	DC	0.40		100	0.40
Culpeper	O C	2.00		20	0.40
Damascus	Done by Washington Co.	0.62		100	0.62
Dillwyn	Done by Buckingham Co.	.28		100	0.28
Drakes Branch	Done by Charlotte Co.	0.37		100	0.37
Dublin	Done by Pulaski Co.	0.50		100	0.50
Eastville	FMV	0.25		100	0.25
Elkton	O C , B V	0.46		100	0.46
Exmore	O C	0.45		25	0.11
Fries	O C	1.74		10	0.174

\* Key to Abbreviations:

OC — Original Cost

BV — Book Value

FMV — Fair Market Value

DC — Depreciated Cost

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Towns (continued)</b>					
Front Royal	O C	0.60	1-6 years	25	0.15
			7-15 years	15	0.09
			16 years	12.5	0.075
Glasgow	BV	0.53		10	0.053*
Gordonsville	Done by Orange Co.	0.50		26.64	0.1332
Grottoes	Done by Rockingham Co.	0.385		100	0.385
Hallwood	BV	0.45		100	0.45
Hamilton	Done by Loudoun Co.	1.10	1st	50	0.55
			2nd	40	0.44
			3rd	30	0.33
			4th	20	0.22
			5th & later years	10	0.11
Haymarket	Done by Prince William Co.	2.00	1st	85	1.70
			2nd	75	1.50
			3rd	65	1.30
			4th	55	1.10
			5th	45	0.90
			6th	35	0.70
			7th	25	0.50
			8th	15	0.30
			9th & later years	10	0.20
Haysi	O C , DC	0.15	1st-3rd	80	0.12
			4th-6th	60	0.09
			7th-9th	40	0.06
			10th & later years	20	0.03
Hillsville	O C	0.70		100	0.70
Hurt	Done by Pittsylvania Co.	2.50		10	0.25
Iron Gate	BV	1.00		10	0.10
Ivor	Done by Southampton Co.	0.50		100	0.50
Jarratt	DC	1.00		100	1.00

\* Key to Abbreviations:

OC — Original Cost

BV — Book Value

FMV — Fair Market Value

DC — Depreciated Cost

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Towns (continued)</b>					
Jonesville	O C	0.25		100	0.25
Keysville	O C	0.60		100	0.60
La Crosse	OC	0.24		80	0.192
Lawrenceville	O C	1.80		20	0.36
Lebanon	Done by Russell Co.	0.75		100	0.75
Leesburg	Done by Loudoun Co.	1.00	1st	50	0.50
			2nd	40	0.40
			3rd	30	0.30
			4th	20	0.20
			5th & later years	10	0.10
Luray	OC	0.40		100	0.40
Marion	O C	0.29		100	0.29
Middleburg	Done by Loudoun Co.	1.00	1st	50	0.50
			2nd	40	0.40
			3rd	30	0.30
			4th	20	0.20
			5th & later years	10	0.10
New Market	O C	0.80	New	100	0.80
			1st	80	0.64
			2nd	70	0.56
			3rd	55	0.44
			4th	40	0.32
			5th	25	0.20
			6th & later years	10	0.08
Onancock	Done by Accomack Co.	2.00	1st	25	0.50
			2nd-3rd	15	0.30
			4th & later years	9	0.18
Onley	O C	0.15		100	0.15

\* Key to Abbreviations:

OC — Original Cost

BV — Book Value

FMV — Fair Market Value

DC — Depreciated Cost

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Towns (continued)</b>					
Orange	Done by Orange Co.	0.20	1st	26.64	0.053
			2nd	25.31	0.051
			3rd	23.98	0.048
			4th	22.64	0.045
			5th	21.31	0.043
			6th	19.98	0.040
			7th	18.65	0.037
			8th	17.32	0.035
			9th	15.98	0.032
			10th	14.65	0.029
			11th & later years	13.32	0.027
Parksley	Done by Accomack Co.	0.80	0	25	0.20
			1st & 2nd	15	0.12
			3rd & later years	5	0.04
Pearisburg	F M V	3.75		25	0.94
Pennington Gap	O C	0.25		100	0.25
Pocahontas	Done by Tazewell Co.	0.90		100	0.90
Pound	Done by Wise Co.	0.44		100	0.44
Rocky Mount	Done by Franklin Co.	0.17	1st	100	0.17
			2nd	90	0.153
			3rd	80	0.136
			4th	70	0.119
			5th	60	0.102
			6th	50	0.085
			7th & later years	40	0.068
Rural Retreat	O C	0.10	1st-5th	50	0.05
			6th & later years	20	0.02
Saint Paul	Done by the County	0.31		100	0.31
Saltville	O C	0.65		100	0.65

\* Key to Abbreviations:

OC — Original Cost

BV — Book Value

FMV — Fair Market Value

DC — Depreciated Cost

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Towns (continued)</b>					
Saxis	Done by Accomack Co.	0.25	1st	25	0.0625
			2nd-3rd	15	0.0375
			4th & later years	9	0.0225
Shenandoah	O C	0.33		100	0.33
Smithfield	Done by Isle of Wight Co.	0.15		100	0.15
South Boston	O C	0.31		15	0.047
South Hill	Done by Mecklenburg Co.	0.38		80	0.304
Stephens City	Done by Frederick Co.	0.50		30	0.15
Strasburg	OC	0.86	1st year	80	0.688
			2nd year	70	0.602
			3rd year	55	0.473
			4th year	40	0.344
			5th year	25	0.215
			6th & later years	10	0.086
Stuart	Done by Patrick Co.	1.10		30	0.33
Surry	Done by Surry Co.	0.60		100	0.60
Tappahannock	O C	1.00		10	0.10
Tazewell	Done by Tazewell Co.	0.50		100	0.50
Timberville	Done by Rockingham Co.	0.30		100	0.30
Victoria	O C	0.75		33.3	0.25
Vinton	Done by Roanoke Co.	1.00	1st-5th	25	0.25
			6th-10th	20	0.20
			11th & later years	15	0.15
Wakefield	Done by Sussex Co.	0.86		100	0.86

\* Key to Abbreviations:

OC — Original Cost

BV — Book Value

FMV — Fair Market Value

DC — Depreciated Cost

**Table 10.1 (continued)**

Locality	Basis of Assessment*	Nominal Rate (\$) Per \$100	Assessment		Effective Tax Rate (\$) Per \$100
			Year	Ratio (%)	
<b>Towns (continued)</b>					
Warrenton	O C	2.25	1st	70	1.58
			2nd	60	1.35
			3rd	50	1.13
			4th	40	0.90
			5th	30	0.68
			6th	20	0.45
			7th & later years	10	0.23
Warsaw	Done by Richmond Co.	0.60		100	0.60
Waverly	Done by Sussex Co.	1.06		100	1.06
West Point	Done by King William Cc	1.69		10	0.17
Windsor	Done by Isle of Wight Co.	0.10		100	0.10
Wise	OC	0.53		100	0.53
Woodstock	Done by Shenandoah Co.	0.90	1st	80	0.72
			2nd	70	0.63
			3rd	55	0.495
			4th	40	0.36
			5th	25	0.225
			6th & later years	10	0.09
Wytheville	O C	0.28		100	0.28
* Key to Abbreviations:					
OC — Original Cost		BV — Book Value		FMV — Fair Market Value	
				DC — Depreciated Cost	



## Section 11

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### Utility License Taxes, 1999

Localities in Virginia may impose a local license tax on public service corporations. As authorized by §58.1-3731 of the Code, localities may levy a license tax on a company at a rate not to exceed one-half of 1 percent of the gross receipts of such company accruing from sales to the ultimate consumer in the locality. However, any locality which had, in effect before January 1, 1972, a tax rate exceeding the current statutory ceiling may continue to tax at the previous level but may not raise the rate (See *Virginia, Acts of Assembly, 1972, c. 858*). For telephone companies, long-distance calls are not taxable under this provision.

County utility license taxes do not apply within the limits of an in-

corporated town if the town also imposes the tax. However, if the population of the county is between 14,650 and 14,700, the town's governing body may elect to have the county tax apply within the town limits.

**Table 11.1** presents the license tax rates on electric, telephone, gas, and water utilities for the 39 cities and the 73 counties and 111 towns that reported imposing a utility license tax during the 1999 tax year. Also, the taxes apply only to services provided by the utility company within the locality. (See Section 12 of this report for local taxation of cable television systems)

**Table 11.1**  
**Utility License Taxes, 1999**

Locality	Tax Levy on Gross Receipts (%)			
	Electricity	Telephone	Gas	Water
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.			
Alexandria	0.5	1.03	0.5	0.5
Bristol	N/A	0.5	N/A	N/A
Buena Vista	0.5	0.5	0.5	N/A
Charlottesville	0.5	0.5	0.5	N/A
Chesapeake	0.5	0.5	0.5	N/A
Clifton Forge	0.5	0.5	0.5	N/A
Colonial Heights	0.5	0.5	0.5	N/A
Covington	0.5	0.5	0.5	N/A
Danville	0.5	0.5	N/A	N/A
Emporia	0.5	0.5	N/A	N/A
Fairfax	0.5	0.5	0.5	N/A
Falls Church	0.5	0.5	0.5	N/A
Franklin	0.5 <sup>a</sup>	0.5	N/A	N/A
Fredericksburg	0.5	0.5% or \$500, whichever is greater	0.5	N/A
Galax	0.5	0.5	N/A	N/A
Hampton	0.5	0.5	0.5	N/A
Harrisonburg	0.5	0.5	0.5	N/A
Hopewell	0.5	0.5	0.5	0.5
Lexington	0.5	0.5	0.5	N/A
Lynchburg	0.5	0.5	0.5	N/A
Manassas	0.5	0.5	0.5	N/A
Manassas Park	Pole charge in lieu of tax	0.5	0.5	N/A
Martinsville	0.5	0.5	0.5	N/A
Newport News	0.5	0.5	0.5	N/A
Norfolk	0.5	\$1,100 + \$1.65 per pole & \$1.10/100 ft. of conduit	0.5	N/A
Norton	0.5	0.5	N/A	N/A
Petersburg	0.5	0.5	0.5	N/A
Poquoson	0.5	0.5	0.5	N/A
Portsmouth	0.5	3% plus \$1.00/100 ft. conduit & \$1.50 per pole	0.5	
Radford	0.5	\$250.75 (flat fee)	0.5	N/A

N/A Not applicable.

<sup>a</sup> Tax applies only to annexed areas. Electric utility in other areas of city is municipally owned.

**Table 11.1 (continued)**

Locality	Tax Levy on Gross Receipts (%)			
	Electricity	Telephone	Gas	Water
<b>Cities (continued)</b>				
Richmond	0.5	3.0	N/A	N/A
Roanoke	0.5	2.4	0.4	N/A
Salem	0.5	0.5	0.5	N/A
Staunton	0.5	1.0	0.5	N/A
Suffolk	0.5	5.0	0.5	N/A
Virginia Beach	0.5	0.5	0.5	N/A
Waynesboro	0.5	0.5	0.5	N/A
Williamsburg	0.5	0.5	0.5	N/A
Winchester	0.5	\$2,400 (flat fee)	0.5	N/A
<b>Counties</b>				
Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.				
Accomack	0.5	0.5	N/A	0.5
Albemarle	0.5	0.5	0.5	N/A
Alleghany	0.5	0.5	0.5	0.5
Amelia	0.5	0.5	N/A	N/A
Amherst	0.5	0.5	0.5	0.5
Arlington	0.5	2.0	0.5	0.5
Augusta	0.5	0.5	0.5	N/A
Bedford	0.5	0.5	0.5	N/A
Bland	0.5	0.5	N/A	N/A
Botetourt	0.5	0.5	0.5	N/A
Brunswick	0.5	0.5	0.5	N/A
Buchanan	0.5	0.5	0.5	N/A
Buckingham	0.5	0.5	N/A	N/A
Caroline	0.5	0.5	0.5	0.5
Carroll	0.5	0.5	0.5	N/A
Charles City	0.5	0.5	0.5	0.5
Chesterfield	0.5	0.5	0.5	N/A
Clarke	0.5	0.5	0.5	N/A
Craig	0.5	0.5	0.5	0.5
Cumberland	0.5	0.5	0.5	N/A
Dinwiddie	0.5	0.5	0.5	N/A
Fairfax	0.24	0.24	0.24	N/A
Fauquier	0.5	0.5	0.5	N/A
Fluvanna	0.5	0.5	0.5	N/A
Franklin	0.5	0.5	N/A	N/A

N/A Not applicable.

Table 11.1 (continued)

Locality	Tax Levy on Gross Receipts (%)			
	Electricity	Telephone	Gas	Water
<b>Counties (continued)</b>				
Frederick	0.5	0.5	0.5	0.5
Giles	0.5	0.5	0.5	N/A
Gloucester	0.5	0.5	0.5	0.5
	(min. \$30)	(min. \$30)	(min. \$30)	(min. \$30)
Goochland	0.5	0.5	N/A	N/A
Greensville	0.5	0.5	0.5	\$2.00 max.
Halifax	0.5	0.5	0.5	N/A
Hanover	0.5	0.5	N/A	N/A
Henrico	0.5	0.5	N/A	N/A
	(excluding initial \$100,000)	(excluding initial \$100,000)		
Henry	0.5	0.5	0.5	N/A
Isle of Wight	0.5	0.5	0.5	0.5
James City	0.5	0.5	0.5	0.5
King and Queen	0.5	0.5	N/A	N/A
King George	0.5	0.5	0.5	0.5
King William	0.5	0.5	0.5	N/A
Loudoun	0.5	0.5	0.5	N/A
Louisa	0.5	N/A	0.5	N/A
Lunenburg	0.5	0.5	N/A	N/A
Madison	0.5	0.5	0.5	N/A
Mathews	0.5	0.5	N/A	N/A
Montgomery	0.5	0.5	0.5	None
Nelson	0.5	0.5	0.5	N/A
New Kent	0.5	0.5	0.5	0.5
Northampton	0.5	0.5	N/A	N/A
Orange	0.5	0.5	0.5	N/A
Page	0.5	0.5	N/A	0.5
Patrick	0.5	0.5	0.5	N/A
Pittsylvania	0.5	0.5	0.5	N/A
Prince Edward	0.5	0.5	0.5	N/A
Prince George	0.5	0.5	0.5	0.5
Prince William	0.29	0.29	0.29	0.29
Pulaski	0.5	0.5	0.5	N/A
Rappahannock	0.5	0.5	0.5	N/A
Roanoke	0.5	0.5	0.5	N/A
Rockbridge	0.5	0.5	0.5	N/A
Rockingham	0.5	0.5	0.5	N/A

N/A Not applicable.

k = \$1,000

**Table 11.1 (continued)**

Locality	Tax Levy on Gross Receipts (%)			
	Electricity	Telephone	Gas	Water
<b>Counties (continued)</b>				
Shenandoah	0.5	0.5	0.5	N/A
Smyth	0.5	0.5	N/A	N/A
Southampton	0.5	0.5	0.5	0.5
Spotsylvania	0.5	0.5	0.5	N/A
Stafford	0.5	0.5	0.5	N/A
Surry	0.33	0.33	0.33	N/A
Sussex	0.5	0.5	0.5	N/A
Tazewell	0.5	0.5	0.5	N/A
Warren	0.5	0.5	0.5	N/A
Washington	0.5	0.5	0.5	N/A
Wise	0.5	0.5	N/A	N/A
Wythe	0.5	0.5	0.5	N/A
York	0.5	0.5	0.5	N/A
<b>Towns</b>	Note: Towns that answered “not applicable” for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.			
Abingdon	0.5	2.0	0.5	N/A
Altavista <sup>b</sup>	0.5	0.5	0.5	N/A
Amherst	0.5	0.5	N/A	N/A
Appomattox	0.5	0.5	N/A	N/A
Ashland	0.5	0.5	0.5	N/A
Berryville	0.5	0.5	0.5	N/A
Big Stone Gap	0.5	0.5	N/A	N/A
Blacksburg	0.5	0.5	0.5	N/A
Blackstone	0.5	0.5	N/A	N/A
Bluefield	0.5	0.5	0.5	N/A
Bowling Green	0.5	0.5	0.5	N/A
Boydton	0.5	0.5	N/A	N/A
Bridgewater	0.5	0.5	0.5	N/A
Broadway	0.5	0.5	0.5	N/A
Brodnax	0.5	0.5	N/A	N/A
Brookneal	0.5	0.5	0.5	N/A
Buchanan	0.5	0.5	N/A	N/A
Cedar Bluff	0.5	0.5	0.5	N/A
Charlotte Court House	0.5	0.5	0.5	N/A
Chase City	0.5	0.5	0.5	N/A

<sup>N/A</sup> Not applicable.

<sup>b</sup> The ordinance states that for these types of companies, “1/2 of 1 percent of gross receipts accruing to ultimate consumer in excess of \$6,000, excluding telephone companies, all charges for long distance calls.”

**Table 11.1 (continued)**

Locality	Tax Levy on Gross Receipts (%)			
	Electricity	Telephone	Gas	Water
<b>Towns (continued)</b>				
Chatham	0.5	0.5	0.5	N/A
Chilhowie	0.5	0.5	0.5	N/A
Chincoteague	0.5	0.5	N/A	N/A
Christiansburg	0.5	0.5	0.5	N/A
Clarksville	0.5	0.5	N/A	N/A
Clintwood	0.5	0.5	0.5	N/A
Coeburn	0.5	0.5	N/A	N/A
Colonial Beach	0.5	0.5	0.5	N/A
Courtland	0.5	0.5	0.5	N/A
Crewe	0.5	0.5	N/A	N/A
Culpeper	0.5	0.5	0.5	N/A
Damascus	0.5	0.5	N/A	N/A
Dayton	0.5	0.5	0.5	N/A
Dillwyn	0.5	0.5	N/A	N/A
Dublin	0.5	0.5	0.5	N/A
Dumfries	0.5	0.5	0.5	N/A
Edinburg	0.5	0.5	0.5	N/A
Exmore	0.5	0.5	N/A	N/A
Farmville	0.5	0.5	N/A	N/A
Fries	0.5	0.5	N/A	N/A
Front Royal	0.4	0.5	0.4	N/A
Gate City	0.5	2.0	Flat fee of \$35	N/A
Glasgow	0.5	0.5	0.5	N/A
Gordonsville	0.5	0.5	0.5	N/A
Goshen	0.5	0.5	0.5	N/A
Gretna	0.5	0.5	0.5	N/A
Grottoes	0.5	5.0	N/A	N/A
Herndon	0.5	0.5	0.5	N/A
Hillsville	0.5	0.5	N/A	N/A
Honaker	0.5	0.5	N/A	N/A
Hurt	0.5	0.5	0.5	N/A
Iron Gate	0.15	0.15	0.15	
Jarratt	0.5	0.05	N/A	N/A
Jonesville	0.5	0.5	N/A	N/A
Keysville	0.5	0.5	N/A	N/A

N/A Not applicable.

... No response provided.

Table 11.1 (continued)

Locality	Tax Levy on Gross Receipts (%)			
	Electricity	Telephone	Gas	Water
<b>Towns (continued)</b>				
Kilmarnock	0.5	2.0	N/A	N/A
Lacrosse	0.5	0.5	...	...
Lawrenceville	0.5	0.5	0.5	N/A
Lebanon	0.5	0.5	0.5	N/A
Leesburg	0.5	0.5	0.5	N/A
Louisa	0.5	0.5	0.5	N/A
Luray	0.5	0.5	...	...
Marion	0.5	0.5	0.5	N/A
McKenney	0.5	0.5	0.5	N/A
Middleburg	0.5	0.5	N/A	N/A
Middletown	0.5	0.5	0.5	0.5
Mineral	0.5	0.5	N/A	N/A
Montross	0.5	0.5	N/A	N/A
Mount Jackson	0.5	0.5	N/A	N/A
New Market	0.5	0.5	0.5	N/A
Occoquan	0.5	0.5	0.5	N/A
Onancock	0.5	0.5	N/A	N/A
Orange	0.5	0.5	N/A	N/A
Pamplin	0.2	0.2	N/A	N/A
Pearisburg	0.5	0.5	0.5	N/A
Pennington Gap	0.5	0.5	N/A	N/A
Pocahontas	0.5	0.5	N/A	N/A
Port Royal	0.5	0.5	0.5	N/A
Pound	0.5	N/A	N/A	N/A
Pulaski	0.5	0.5	0.5	N/A
Purcellville	0.5	0.5	0.5	N/A
Quantico	0.5	0.5	0.5	N/A
Rocky Mount	0.5	0.5	N/A	N/A
Rural Retreat	0.5	0.5	0.5	N/A
Saint Paul	0.5	0.5	N/A	N/A
Scottsville	0.5	0.5	0.5	0.5
Shenandoah	0.5	0.5	N/A	N/A
Smithfield	0.5	0.5	0.5	N/A
South Boston	0.5	0.5	N/A	N/A
South Hill	0.5	0.5	0.5	N/A

... No response provided.

N/A Not applicable.

**Table 11.1 (continued)**

Locality	Tax Levy on Gross Receipts (%)			
	Electricity	Telephone	Gas	Water
<b>Towns (continued)</b>				
Stanley	0.5	0.5	N/A	N/A
Stephens City	0.5	0.5	0.5	0.5
Strasburg	0.5	0.5	0.5	N/A
Stuart	0.5	0.5	N/A	N/A
Tappahannock	0.5	0.5	N/A	N/A
Tazewell	0.5	0.5	N/A	N/A
Timberville	0.5	0.5	0.5	N/A
Urbanna	0.5	0.5	N/A	N/A
Victoria	0.5	0.5	...	N/A
Vienna	0.5	0.5	0.5	N/A
Vinton	0.5	0.5	0.5	0.5
Warrenton	0.5	0.5	0.5	N/A
Warsaw	0.5	0.5	N/A	N/A
Washington	0.46	0.46	N/A	N/A
Waverly	0.22	0.22	0.22	...
Weber City	0.5	\$10 plus 0.05% for > \$2,000	N/A	N/A
West Point	0.5	0.5	N/A	N/A
Windsor	0.5	0.5	0.5	N/A
Wise	0.5	0.5	N/A	N/A
Woodstock	0.5	0.5	0.5	N/A
Wytheville	0.5	0.5	0.5	N/A
...	No response provided.			
N/A	Not applicable.			



## Section 12

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### Cable Television System Taxes, 1999

The *Code of Virginia*, §15.2-2108, grants local governments the authority to levy a license tax or franchise fee, or to issue certificates of public convenience and necessity to one or more cable television systems. However, in order to issue more than one license, franchise, or certificate of public convenience, the governing body must hold a public hearing to determine if the public welfare will be enhanced by additional awards. The public hearing should take testimony concerning "the economic consideration, the impact on private property rights, the impact on public convenience, the public need and potential benefit," and other factors that may be relevant.

Section §58.1-3818.3 of the Code of Virginia authorizes counties, cities, or towns to levy a video programming excise tax on cable television providers not otherwise subject to local fees or taxes on gross receipts. The rate cannot exceed 5 percent. The code authorizes providers to pass on to end-user subscribers itemized line charges.

This is in accordance with the *United States Code*, title 47, section 542 (section 622 of the Cable Act), that requires that a franchise fee be no more than 5 percent of the cable operator's annual gross revenue. Cable operators are permitted to pass franchise fees through to subscribers. However, the *U.S. Code* states that "any cable operator shall pass through to subscribers the amount of any decrease in a franchise fee."

**Table 12.1** presents the local franchise fees and local business license taxes on cable television companies for the 38 cities, 52 counties, and 126 towns that reported them in effect during the 1999 tax year. Eighteen cities levy a franchise fee of 3 percent, while an equal number impose a fee of 5 percent. Lynchburg is the only city imposing a 4 percent rate. For counties and towns, the franchise fees range from 0.5 percent to 10 percent and 0.01 percent to 5 percent, respectively.

**Table 12.1**  
**Cable Television System Taxes, 1999**

Locality	Franchise Fee on Gross Receipts (%)
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.
Alexandria	3.0
Bedford	3.0
Bristol	3.0
Buena Vista	5.0
Charlottesville	5.0
Chesapeake	3.0
Clifton Forge	3.0
Colonial Heights	3.0
Covington	3.0
Danville	5.0
Emporia	3.0
Falls Church	5.0
Franklin	3.0
Fredericksburg	5.0
Galax	3.0
Harrisonburg	5.0
Hopewell	5.0
Lexington	5.0
Lynchburg	4.0
Manassas	5.0
Manassas Park	5.0
Martinsville	5.0
Newport News	3.0
Norfolk	5.0
Norton	3.0
Petersburg	3.0
Poquoson	5.0
Portsmouth	3.0
Radford	5.0
Richmond	5.0
Roanoke	5.0
Salem	3.0
Staunton	3.0
Suffolk	3.0
Virginia Beach	5.0
Waynesboro	3.0
Williamsburg	5.0
Winchester	3.0% 1st \$100,000 4.0% next \$100,000 5.0% over \$200,000

**Table 12.1 (continued)**

Locality	Franchise Fee on Gross Receipts (%)
<b>Counties</b>	Note: All counties responded to the survey. Those that answered “not applicable” for the items in this table are excluded.
Accomack	5.0
Alleghany	3.0
Amherst	3.0
Arlington	4.0
Bedford	3.0
Brunswick	2.0
Buchanan	1.0
Buckingham	10.0
Campbell	3.0
Caroline	\$1.00 per customer
Carroll	3.0
Charlotte	2.0
Chesterfield	5.0
Culpeper	5.0
Cumberland	2.0
Dinwiddie	5.0
Fairfax	5.0
Floyd	0.5
Franklin	3.0
Frederick	5.0
Gloucester	3.0
Goochland	3.0
Greensville	3.0
Halifax	3.0
Henrico	5.0
Henry	3.0
Isle of Wight	3.0
James City	5.0
King & Queen	3.0
King George	3.0
Lancaster	3.0
Lee	3.0
Loudoun	5.0
Mathews	5.0
Middlesex	3.0
New Kent	3.0
Orange	3.0
Pittsylvania	5.0
Powhatan	5.0
Prince Edward	3.0

**Table 12.1 (continued)**

Locality	Franchise Fee on Gross Receipts (%)
<b>Counties (continued)</b>	
Prince George	3.0
Prince William	5.0
Pulaski	3.0
Rappahannock	3.5
Richmond	3.0
Rockbridge	5.0
Spotsylvania	3.0
Stafford	3.0
Washington	5.0
Wise	5.0
Wythe	3.0
York	3.0
<b>Towns</b>	Note: Towns that answered “not applicable” for the items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.
Abingdon	5.0
Altavista	3.0
Amherst	5.0
Appomattox	3.0
Ashland	3.0
Belle Haven	5.0
Berryville	3.0
Big Stone Gap	3.0
Blacksburg	5.0
Blackstone	5.0
Bloxom	5.0
Bluefield	2.2
Bowling Green	4.0
Boydton	5.0
Bridgewater	5.0
Broadway	5.0
Brodnax	3.0
Brookneal	3.0
Buchanan	3.0
Cedar Bluff	5.0
Charlotte Court House	5.0
Chase City	4.0
Chatham	3.0
Cheriton	5.0
Chilhowie	0.5

\* This rate is correct according to the locality.

Table 12.1 (continued)

Locality	Franchise Fee on Gross Receipts (%)
<b>Towns (continued)</b>	
Chincoteague	2.0
Clarksville	3.0
Clintwood	3.0
Coeburn	3.0% + \$300
Colonial Beach	5.0
Courtland	3.0
Crewe	5.0% (min. \$1,000)
Culpeper	3.0
Damascus	3.0
Dayton	5.0
Dillwyn	5.0
Drakes Branch	3.0% (min. \$1,200)
Dublin	1.5
Dumfries	4.0
Edinburg	0.5
Exmore	3.0
Farmville	5.0
Fincastle	3.0
Fries	3.0
Front Royal	5.0
Gate City	3.0
Glade Spring	3.0
Glasgow	3.0
Gordonsville	3.0
Goshen	5.0
Gretna	3.0
Grottoes	4.0
Grundy	3.0
Hallwood	5.0
Haymarket	5.0
Haysi	1.0
Herndon	8.0*
Hillsville	5.0
Honaker	3.0
Hurt	3.0
Irvington	3.0
Jarratt	5.0
Jonesville	2.0
Kenbridge	3.0
Keysville	3.0

\* In addition to 5% franchise fee, Herndon requires a 3% PEG (public, educational, government services) capital grant.

**Table 12.1 (continued)**

Locality	Franchise Fee on Gross Receipts (%)
<b>Towns (continued)</b>	
Kilmarnock	3.0
La Crosse	1.0
Lawrenceville	3.0
Lebanon	2.0
Leesburg	5.0
Louisa	5.0
Luray	5.0
Marion	5.0
McKenney	5.0
Middleburg	5.0
Mineral	3.0
Montross	2.0
Mount Jackson	1.0
Nassawadox	3.0
New Castle	3.0
New Market	5.0
Onancock	3.0
Onley	5.0
Orange	3.0
Painter	3.0
Parksley	5.0
Pearisburg	5.0% (min. \$250)
Pembroke	2.0
Pennington Gap	4.0
Pocahontas	0.5
Pound	0.25
Pulaski	4.0
Purcellville	5.0
Remington	5.0
Rocky Mount	3.0% (min. \$500)
Round Hill	5.0
Rural Retreat	3.0
Saint Charles	4.0
Saint Paul	3.0
Saltville	3.0
Saxis	5.0
Shenandoah	5.0
Smithfield	5.0
South Boston	5.0
South Hill	3.0

**Table 12.1 (continued)**

Locality	Franchise Fee on Gross Receipts (%)
<b>Towns (continued)</b>	
Stanley	5.0
Stephens City	3.0
Strasburg	3.0
Stuart	1.0
Tappahannock	4.0
Tazewell	3.0
Timberville	5.0
Urbanna	3.0
Victoria	3.0% of 1st \$100,000; 4.0% over \$100,000
Vienna	5.0
Vinton	5.0
Warrenton	5.0
Warsaw	3.0
Washington	3.5
Waverly	5.0
Weber City	0.05 + \$10
West Point	5.0
Windsor	5.0
Wise	3.0
Woodstock	5.0
Wytheville	5.0





## Section 13

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### Utility Consumers' Taxes, 1999

The *Code of Virginia*, §58.1-3812 and 58.1-3814, authorizes localities to impose a tax on the consumers of public utilities. Residential customers of telephone, gas, water, and electric services are not to be taxed at a rate higher than 20 percent of the first \$15 of the monthly bill. Any locality which had in effect before July 1, 1972, a tax rate exceeding the current statutory ceiling may continue to tax at the previous level (See *Virginia, Acts of Assembly, 1972, c.459*). The tax on telephone services may apply only to local services. There is no statutory ceiling on the tax on commercial or industrial consumers, and localities generally levy higher rates on these entities.

Counties are restricted in their authority to levy a utility consumers' tax within the limits of an incorporated town if the town itself also levies such a tax provided the town maintains certain services. Counties with a population over 150,000 may not impose a utility consumers' tax if they also impose a tangible personal property tax on household goods.

If localities wish to change rates for local consumer utility taxes, they must give 120 days notice to providers for such a rate change.

All of the cities, 79 of the counties, and 105 of the reporting towns had a utility consumers' tax in effect during the 1999 tax year. **Table 13.1** shows tax rates for residential, commercial, and industrial users of electric, telephone, gas, and water services.

In general, tax rates for reporting localities are roughly the same. However, the cities of Charlottesville, Covington, and Roanoke, as well as Albemarle and Fairfax counties, impose an above average utility tax. For the cities opting to levy a residential electricity tax, rates range from 6 percent on the first \$15 in Salem to 10 percent on the first \$3,000, plus 4 percent thereafter, in Charlottesville. The commercial/industrial levy ranges from 10 percent on the first \$100 in Poquoson to 10 percent on the first, \$5,000, decreasing thereafter, in Covington. In the counties, the tariff on residential electricity ranges from 10 percent on the first \$10 in Henrico to 8 percent on the first \$50 in Fairfax. The county assessment for commercial/industrial electricity use ranges from 10 percent (\$5.00 maximum) in Bedford to 10 percent on the first \$10,000 in Fairfax.

**Table 13.1**  
**Utility Consumers' Taxes on Electricity, Telephone, Gas, and Water, 1999**

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for a items in this table are excluded.			
Alexandria	R: 16% 1 <sup>st</sup> \$15 CI: 8.5%	R: 25% local service CI: 25% 1 <sup>st</sup> \$150 local service	R: 16% 1 <sup>st</sup> \$15 CI:8.5%	R: 15% CI: 15% 1 <sup>st</sup> \$150
Bristol	RCI: N/A	RCI: 5%	RCI:N/A	RCI: 5%
Buena Vista	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150	R20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$150	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150
Charlottes-ville	RCI: 10% 1 <sup>st</sup> \$3,000 4% of excess	RCI: 10% 1 <sup>st</sup> \$3,000 4% of excess	RCI:10% 1 <sup>st</sup> \$3,000 4% of excess	RCI: 10% 1 <sup>st</sup> \$3,000 4% of excess
Chesapeake	R: 25% 1 <sup>st</sup> \$15 CI: 25% 1 <sup>st</sup> \$ 450	RCI: 25% 1 <sup>st</sup> \$50	RCI:25% 1 <sup>st</sup> \$7.50	RCI: N/A
Clifton Forge	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$125	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$125	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$125	RCI: N/A
Colonial Heights	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$300	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$300	R: 15% 1 <sup>st</sup> \$15 CI:15% 1 <sup>st</sup> \$300	RCI: N/A
Covington	R: 6% 1 <sup>st</sup> \$100 CI: 10% 1 <sup>st</sup> \$5,000	R: 6% 1 <sup>st</sup> \$100 CI: 10% 1 <sup>st</sup> \$5,000	R: 6% 1 <sup>st</sup> \$100 CI:10% 1 <sup>st</sup> \$5,000	RCI: N/A
Danville	R: 6% 1 <sup>st</sup> \$15 CI: 6% 1 <sup>st</sup> \$500	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$200	R:6% 1 <sup>st</sup> \$15 C:6% 1 <sup>st</sup> \$500 I:6% 1 <sup>st</sup> \$1,000	RCI: N/A
Emporia	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$180	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$180	RCI:N/A	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$180
Fairfax	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$500	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$500	R:15% 1 <sup>st</sup> \$15 CI:15% 1 <sup>st</sup> \$500	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$500

N/A Not applicable.

\* Key to Abbreviations:

R: Residential      C: Commercial      I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Cities (continued)</b>				
Falls Church	R: 10% 1 <sup>st</sup> \$50 CI: 8%	R: 10% 1 <sup>st</sup> \$50 CI: 8%	R:10% 1 <sup>st</sup> \$50 CI:8%	R: 10% 1 <sup>st</sup> \$50 CI: 8%
Franklin	R: 20% 1 <sup>st</sup> \$15 CI: 16.5% 1 <sup>st</sup> \$1,000	R: 20% 1 <sup>st</sup> \$15 CI: 16.5% 1 <sup>st</sup> \$1,000	RCI:N/A	R: 20% 1 <sup>st</sup> \$15 CI: 16.5% 1 <sup>st</sup> \$1,000
Fredericksburg	R: 20% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$2,000	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$500	R:20% 1 <sup>st</sup> \$5 CI:20% 1 <sup>st</sup> \$500	RCI: N/A
Galax	R: 20% 1 <sup>st</sup> \$10 C: 20% 1 <sup>st</sup> \$100 I: 20% 1 <sup>st</sup> \$150	R: 20% 1 <sup>st</sup> \$10 C: 20% 1 <sup>st</sup> \$50 I: 20% 1 <sup>st</sup> \$75	RCI:N/A	RCI: N/A
Hampton	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$200 5% next \$800	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$300	R:20% 1 <sup>st</sup> \$12 CI:20% 1 <sup>st</sup> \$100 5% next \$900	RCI: N/A
Harrisonburg	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$150	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$150	R:10% 1 <sup>st</sup> \$10 CI:10% 1 <sup>st</sup> \$150	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$150
Hopewell	R: 20% 1 <sup>st</sup> \$10 C: 20% 1 <sup>st</sup> \$25 I: 20% 1 <sup>st</sup> \$2,500	R: 20% 1 <sup>st</sup> \$10 C: 20% 1 <sup>st</sup> \$25 I: 20% 1 <sup>st</sup> \$2,500	R:20% 1 <sup>st</sup> \$7 C:20% 1 <sup>st</sup> \$25 I:20% 1 <sup>st</sup> \$2,500	R: 20% 1 <sup>st</sup> \$10 C: 20% 1 <sup>st</sup> \$25 I: 20% 1 <sup>st</sup> \$2,500
Lexington	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$1,000	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$1,000	R:20% 1 <sup>st</sup> \$15 CI:10% 1 <sup>st</sup> \$1,000	RCI: N/A
Lynchburg <sup>a</sup>	R: 7% CI: 6%	RCI: 7%	R:7% CI:6%	RCI: N/A
Manassas	RCI: N/A	R: 20% 1 <sup>st</sup> \$15 <sup>b</sup> CI: 20% 1 <sup>st</sup> \$500	R:20% 1 <sup>st</sup> \$15 <sup>b</sup> CI:20% 1 <sup>st</sup> \$500	RCI: N/A
Manassas Park	R: 20% 1 <sup>st</sup> \$15	R: 20% 1 <sup>st</sup> \$15	R:20% 1 <sup>st</sup> \$15	RCI: N/A
Martinsville	R: \$0-\$10: \$1 \$10.01-\$20: \$2 > \$20: \$3 CI: 15% 1 <sup>st</sup> 2,667.67	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$15, 5% of excess	RCI: N/A	RCI: \$1 <sup>c</sup>

N/A Not applicable.

\* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

<sup>a</sup> \$130,000 ceiling on commercial and industrial service.<sup>b</sup> Assessed only on utilities not serviced by city.<sup>c</sup> If not an electric customer.

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Cities (continued)</b>				
Newport News	R: 22% 1 <sup>st</sup> \$14 CI: 20% 1 <sup>st</sup> \$200 5% next \$800	R: 22% 1 <sup>st</sup> \$13.20 CI: 20% 1 <sup>st</sup> \$200	R:22% 1 <sup>st</sup> \$6.85 CI:10% 1 <sup>st</sup> \$100 5% next \$900	RCI: N/A
Norfolk	R: 25% 1 <sup>st</sup> \$15  CI: 25% 1 <sup>st</sup> \$50 12% > \$50	R: 25%  CI: 25% on service to building; instru- ment/switchboa rd exempt	R:25% 1 <sup>st</sup> \$6  CI: 25% 1 <sup>st</sup> \$2,000	R: 25% 1 <sup>st</sup> \$45 CI: 25% 1 <sup>st</sup> \$150 15% of excess
Norton	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$37.50	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$37.50	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$37.50	RCI: N/A
Petersburg	R: 20% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$500	R: 20% 1 <sup>st</sup> \$15 CI: 15%	R:20% 1 <sup>st</sup> \$15 CI:15% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> 30,000 cu. ft. CI: 15% 1 <sup>st</sup> 30,000 cu. ft.
Poquoson	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R:20% 1 <sup>st</sup> \$15 CI:10% 1 <sup>st</sup> \$100	RCI: N/A
Portsmouth	R: 20% 1 <sup>st</sup> \$17  CI: 20% 1 <sup>st</sup> \$2,000	RCI: 20% 1 <sup>st</sup> \$2,000	R:20% 1 <sup>st</sup> \$15  CI:20% 1 <sup>st</sup> \$2,000	RCI: 20% 1 <sup>st</sup> \$2,000
Radford	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$200	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$200	R:12% 1 <sup>st</sup> \$15 C:12% 1 <sup>st</sup> \$200 I:12% 1 <sup>st</sup> \$100	RCI: N/A
Richmond	R: 20% 1 <sup>st</sup> \$20 CI: 24% 1 <sup>st</sup> \$625 4.5% of excess	R: 25% 1 <sup>st</sup> \$20 CI: 24% 1 <sup>st</sup> \$625 4.5% of excess	R:20% 1 <sup>st</sup> \$20 CI:24% 1 <sup>st</sup> \$625 4.5% of excess	RCI: N/A
Roanoke	R: 12% 1 <sup>st</sup> \$15 CI: 12% 1 <sup>st</sup> \$20,000	R: 12% CI: 12% 1 <sup>st</sup> \$20,000	R:12% 1 <sup>st</sup> \$15 CI: 12% 1 <sup>st</sup> \$20,000	R: 12% CI: 12% 1 <sup>st</sup> \$20,000

N/A Not applicable.

\* Key to Abbreviations:

R: Residential      C: Commercial      I: Industrial

**Table 13.1 (continued)**

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Cities (continued)</b>				
Salem	R: 6% 1 <sup>st</sup> \$15 CI: 6% 1 <sup>st</sup> \$5,000	R: 6% 1 <sup>st</sup> \$15 CI: 6% 1 <sup>st</sup> \$5,000	R: 6% 1 <sup>st</sup> \$15 CI: 6% 1 <sup>st</sup> \$5,000	R: 6% 1 <sup>st</sup> \$15 CI: 6% 1 <sup>st</sup> \$5,000
Staunton	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100
Suffolk	R: 20% 1 <sup>st</sup> \$15 CI: 13% 1 <sup>st</sup> \$10,000	R: 20% 1 <sup>st</sup> \$15 CI: 13% 1 <sup>st</sup> \$10,000	R: 20% 1 <sup>st</sup> \$15 CI: 13% 1 <sup>st</sup> \$10,000	RCI: N/A
Virginia Beach	R: 20% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$625 5% of \$626-\$2,000	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$500 on base charge, 4% other charges	R: 20% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$625 5% of \$626-\$2,000	R: 20% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$625 5% of \$626-\$2,000
Waynesboro	R: 10% 1 <sup>st</sup> \$50 CI: 10% 1 <sup>st</sup> \$150	R: 10% 1 <sup>st</sup> \$50 CI: 10% 1 <sup>st</sup> \$150	R: 10% 1 <sup>st</sup> \$50 CI: 10% 1 <sup>st</sup> \$150	RCI: N/A
Williamsburg	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$200	RCI: 5%	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$200	RCI: N/A
Winchester	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$750	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$750	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$750	RCI: N/A
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.			
Accomack	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	RCI: N/A
Albemarle	R: 20% 1 <sup>st</sup> \$20 CI: 10% 1 <sup>st</sup> \$3,000	R: 20% 1 <sup>st</sup> \$20 CI: 10% 1 <sup>st</sup> \$3,000	R: 20% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$3,000	RCI: N/A
Alleghany	R: 15% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$500	R: 15% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$500	R: 15% 1 <sup>st</sup> \$15 C: 10% 1 <sup>st</sup> \$500	RCI: N/A
Amelia	R: 20% 1 <sup>st</sup> \$12.50 CI: 20% 1 <sup>st</sup> \$25	R: 20% 1 <sup>st</sup> \$12.50 CI: 20% 1 <sup>st</sup> \$25	RCI: N/A	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential    C: Commercial    I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Counties (continued)</b>				
Amherst	R: 10% 1 <sup>st</sup> \$15 C: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$15 C: 10% 1 <sup>st</sup> \$100	R:10% 1 <sup>st</sup> \$15 C:10% 1 <sup>st</sup> \$100	RCI N/A :
Appomattox	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	RCI:N/A	RCI N/A :
Arlington <sup>d</sup>	C: 10% <sup>d</sup>	RCI: N/A	C:10% <sup>d</sup>	RCI N/A :
Augusta	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150	RCI:N/A	RCI N/A :
Bedford	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$25	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$25	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$25	RCI: N/A
Bland	R: 20% 1 <sup>st</sup> \$15 C: 15% 1 <sup>st</sup> \$200 I: 15% 1 <sup>st</sup> \$200 1% of next \$1,000	RCI: N/A	RCI:N/A	RCI: N/A
Botetourt	RCI: 20% 1 <sup>st</sup> \$15	RCI: N/A	RCI:N/A	RCI: N/A
Brunswick	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R:20% 1 <sup>st</sup> \$10 CI:20% 1 <sup>st</sup> \$100	RCI: N/A
Buchanan	R: 10% 1 <sup>st</sup> \$15	R: 10% 1 <sup>st</sup> \$15	R:10% 1 <sup>st</sup> \$15	RCI: N/A
Buckingham	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	RCI:N/A	RCI: N/A
Campbell	RCI: 20% 1 <sup>st</sup> \$15	RCI: 9.3% 1 <sup>st</sup> \$15	RCI: 20% 1 <sup>st</sup> \$15	RCI: N/A
Caroline	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$50	RCI: N/A
Carroll	RCI: 15% 1 <sup>st</sup> \$15	RCI: N/A	RCI:N/A	RCI: N/A
Charles City	RCI: 20% 1 <sup>st</sup> \$10	RCI: 10% 1 <sup>st</sup> \$10	RCI:N/A	RCI: N/A
Charlotte	R: 20% 1 <sup>st</sup> \$12.50 2% of excess C: 20% 1 <sup>st</sup> \$25 2% of excess	RCI: N/A	RCI:N/A	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

<sup>d</sup> In Arlington County the rate is 4.5 percent for commercial users with interruptible service.

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Counties (continued)</b>				
Chesterfield	R: 20% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$200 1% \$201-\$10,000 0.5% of excess	R: 20% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$200 1% \$201-\$10,000 0.5% of excess	R:20% 1 <sup>st</sup> \$10 CI:10% 1 <sup>st</sup> \$200 1% \$201-\$10,000 0.5% of excess	RCI: N/A
Clarke	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$75 4% of excess	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$75 4% of excess	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$75 4% of excess	RCI: N/A
Culpeper	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	RCI:N/A	RCI: N/A
Cumberland	RCI: 20% 1 <sup>st</sup> \$15	RCI: 20% 1 <sup>st</sup> \$15	RCI:N/A	RCI: N/A
Dickenson	R: 20% > \$3 C: 20% > \$37.50 I: 20% > \$75	R: 20% > \$3 C: 20% > \$37.50 I: 20% > \$75	RCI:N/A	RCI: N/A
Dinwiddie	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$150	RCI: N/A
Essex	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	RCI:N/A	RCI: N/A
Fairfax	R: 8% 1 <sup>st</sup> \$50 CI: 10% 1 <sup>st</sup> \$10,000	R: 22.2% 1 <sup>st</sup> \$50 CI: 22.2% 1 <sup>st</sup> \$1,600	R:8% 1 <sup>st</sup> \$50 CI:10% 1 <sup>st</sup> \$3,000 <sup>e</sup>	RCI: N/A
Fauquier	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$1,000	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$1,000	R:20% 1 <sup>st</sup> \$15 CI:10% 1 <sup>st</sup> \$1,000	RCI: N/A
Floyd	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$50 I: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$50 I: 20% 1 <sup>st</sup> \$100	RCI:N/A	RCI: N/A
Fluvanna	RCI: 20% 1 <sup>st</sup> \$15	RCI: 20% 1 <sup>st</sup> \$15	RCI:N/A	RCI: N/A
Franklin	RC: 20% 1 <sup>st</sup> \$15 I: 20% 1 <sup>st</sup> \$200	RCI: 20% 1 <sup>st</sup> \$15	RCI: N/A	RCI: N/A
Frederick	RCI: 4%	RCI: 4% 1 <sup>st</sup> \$11,250	RCI: 4%	RCI: N/A
Giles	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$45	RCI: N/A	RCI: N/A	RCI: N/A
Gloucester	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$75	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$75	RCI: N/A	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

<sup>e</sup> Commercial interruptible gas users are taxed 4.5 percent of first \$6,667 of monthly bill.

**Table 13.1 (continued)**

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Counties (continued)</b>				
Halifax	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100, 2% excess	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100, 2% excess	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100, 2% excess	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100, 2% excess
Hanover	RCI: \$3/month	RCI: \$3/month	RCI: N/A	RCI: N/A
Henrico	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$100	RCI: N/A	RCI: N/A
Henry	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$15 5% of excess	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$15 5% of excess	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$15 5% of excess	RCI: N/A
Highland	RCI: 20% 1 <sup>st</sup> \$15	RCI: 20% 1 <sup>st</sup> \$15	RCI: N/A	RCI: N/A
Isle of Wight	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$1,000	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$1,000	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$1,000	RCI: N/A
King and Queen	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	RCI: N/A	RCI: N/A
King George	R: 15% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$100	RCI: 15% 1 <sup>st</sup> \$10	RCI: 15% 1 <sup>st</sup> \$10	RCI: N/A
King William	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	RCI: N/A	RCI: N/A
Lee	RC: 15% 1 <sup>st</sup> \$15 I: 15% 1 <sup>st</sup> \$15	RC: 15% 1 <sup>st</sup> \$15 I: 15% 1 <sup>st</sup> \$15	RCI: N/A	RCI: N/A
Loudoun	R: 9% 1 <sup>st</sup> \$30 CI: 8% 1 <sup>st</sup> \$900	R: 9% 1 <sup>st</sup> \$30 CI: 8% 1 <sup>st</sup> \$900	R: 9% 1 <sup>st</sup> \$30 CI: 8% 1 <sup>st</sup> \$900	RCI: N/A
Louisa	RCI: 15% 1 <sup>st</sup> \$100	RCI: N/A	RCI: N/A	RCI: N/A
Lunenburg	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$30	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$30	RCI: N/A	RCI: N/A
Madison	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	RCI: 10% 1 <sup>st</sup> \$30	RCI: N/A	RCI: N/A
Mathews	RCI: 20% 1 <sup>st</sup> \$10	RCI: N/A	RCI: N/A	RCI: N/A
Middlesex	R: 20% 1 <sup>st</sup> \$10 CI: 5% 1 <sup>st</sup> \$50	RCI: \$2 per line	RCI: N/A	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential C: Commercial I: Industrial



Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Counties (continued)</b>				
Montgomery	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$100	RCI: N/A
Nelson	RCI: 20% 1 <sup>st</sup> \$10	RCI: 20% 1 <sup>st</sup> \$10	RCI:N/A	RCI: \$16.70 1 <sup>st</sup> 4,000 gal. \$5.00 per 1,000 gal. thereaf- ter
New Kent	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	RCI:N/A	RCI: N/A
Northampton	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$100	RCI: N/A
Nottoway	RCI: N/A	R: 20% 1 <sup>st</sup> \$15 CI: 20%	RCI:N/A	RCI: N/A
Orange	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$75	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$75	RCI:N/A	RCI: N/A
Patrick	RCI: 20% 1 <sup>st</sup> \$15	RCI: 20% 1 <sup>st</sup> \$15	RCI:20% 1 <sup>st</sup> \$15	RCI: N/A
Pittsylvania	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$100	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$100	R:15% 1 <sup>st</sup> \$15 CI:15% 1 <sup>st</sup> \$100	RCI: N/A
Powhatan	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$100	RCI: N/A
Prince Edward	R: 20% 1 <sup>st</sup> \$12.50 CI: 20% 1 <sup>st</sup> \$200	R: 20% 1 <sup>st</sup> \$12.50 CI: 20% 1 <sup>st</sup> \$25	RCI:N/A	RCI: N/A
Prince George	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$200	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$200	RCI:N/A	RCI: N/A
Prince William	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$500	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$500	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$500	RCI: N/A
Pulaski	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	RCI:N/A	RCI: N/A
Rappahannock	RCI: 20% 1 <sup>st</sup> \$15	RCI: 20% 1 <sup>st</sup> \$15	I:20% 1 <sup>st</sup> \$15	RCI: N/A
Roanoke	R: 12% 1 <sup>st</sup> \$15 CI: 12% 1 <sup>st</sup> \$5,000	R: 12% 1 <sup>st</sup> \$15 CI: 12% 1 <sup>st</sup> \$5,000	R:12% 1 <sup>st</sup> \$15 CI:12% 1 <sup>st</sup> \$5,000	R: 12% 1 <sup>st</sup> \$15 CI: 12% 1 <sup>st</sup> \$5,000

N/A Not applicable.

\*

Key to Abbreviations:

R: Residential

C: Commercial

I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Counties (continued)</b>				
Rockbridge	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$50	RCI: N/A
Rockingham	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	RCI:N/A	RCI: N/A
Russell	R: 20% 1 <sup>st</sup> \$15 C: 10% 1 <sup>st</sup> \$200 I: 20% 1 <sup>st</sup> \$1,000 2% of excess	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$25	R:20% 1 <sup>st</sup> \$15 C:10% 1 <sup>st</sup> \$200 I:20% 1 <sup>st</sup> \$1,000 2% of excess	RCI: N/A
Scott	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$37.50 I: 20% 1 <sup>st</sup> \$75	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$25	R:20% 1 <sup>st</sup> \$15 C:20% 1 <sup>st</sup> \$37.50 I:20% 1 <sup>st</sup> \$75	RCI: N/A
Shenandoah	R: 20% 1 <sup>st</sup> \$5 CI: 10% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$5 CI: 20% 1 <sup>st</sup> \$50	RCI:N/A	RCI: N/A
Smyth	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$200 I: 20% 1 <sup>st</sup> \$1,000	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$200 I: 20% 1 <sup>st</sup> \$1,000	R:20% 1 <sup>st</sup> \$15 C:20% 1 <sup>st</sup> \$200 I:20% 1 <sup>st</sup> \$1,000	RCI: N/A
Southampton	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$250, 1% thereafter	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$25	RCI:N/A	RCI: N/A
Spotsylvania	R: 20% 1 <sup>st</sup> \$50 CI: 10% 1 <sup>st</sup> \$300 1% thereafter	R: 20% 1 <sup>st</sup> \$50 CI: 10% 1 <sup>st</sup> \$300 1% thereafter	R: 20% 1 <sup>st</sup> \$50 CI:10% 1 <sup>st</sup> \$300 1% thereafter	RCI: N/A
Stafford	R: 20% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$2,000	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$500	R:20% 1 <sup>st</sup> \$10 CI:20% 1 <sup>st</sup> \$500	RCI: N/A
Sussex	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$150	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$150	R:10% 1 <sup>st</sup> \$15 CI:10% 1 <sup>st</sup> \$150	RCI: N/A
Warren	RCI: N/A	RCI: 20% 1 <sup>st</sup> \$15	RCI:N/A	RCI: N/A
Washington	R: 15% 1 <sup>st</sup> \$20 CI: 15% 1 <sup>st</sup> \$333	R: 15% 1 <sup>st</sup> \$20 CI: 15% 1 <sup>st</sup> \$333	R: 15% 1 <sup>st</sup> \$20 CI: 15% 1 <sup>st</sup> \$333	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential    C: Commercial    I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Counties (continued)</b>				
Wise	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$35 I: 20% 1 <sup>st</sup> \$75	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$35	R:20% 1 <sup>st</sup> \$15 C:20% 1 <sup>st</sup> \$35 I:20% 1 <sup>st</sup> \$75	RCI: N/A
Wythe	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$200 I: 20% 1 <sup>st</sup> \$1,000 1% of excess	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$25	R:20% 1 <sup>st</sup> \$15 C:20% 1 <sup>st</sup> \$200 I:20% 1 <sup>st</sup> \$1,000 1% of excess	RCI: N/A
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.			
Abingdon	R: 10% 1 <sup>st</sup> \$10 C: 10% 1 <sup>st</sup> \$25 I: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$10 C: 10% 1 <sup>st</sup> \$25 I: 10% 1 <sup>st</sup> \$100	R:10% 1 <sup>st</sup> \$7 C:10% 1 <sup>st</sup> \$25 I:10% 1 <sup>st</sup> \$100	RCI: N/A
Altavista	RCI: 20% 1 <sup>st</sup> \$75	RCI: 9.3% 1 <sup>st</sup> \$161	RCI:20% 1 <sup>st</sup> \$75	RCI: N/A
Amherst	R: 8% 1 <sup>st</sup> \$15 CI: 8% 1 <sup>st</sup> \$100	R: 8% 1 <sup>st</sup> \$15 CI: 8% 1 <sup>st</sup> \$100	R: 8% 1 <sup>st</sup> \$15 CI:8% 1 <sup>st</sup> \$100	RCI: N/A
Ashland	R: 10% 1 <sup>st</sup> \$10 C: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$10 C: 10% 1 <sup>st</sup> \$100	R:10% 1 <sup>st</sup> \$10 C:10% 1 <sup>st</sup> \$100	RCI: N/A
Berryville	R: 20% 1 <sup>st</sup> \$75 CI: 20% 1 <sup>st</sup> \$250	R: 20% 1 <sup>st</sup> \$75 CI: 20% 1 <sup>st</sup> \$250	R:20% 1 <sup>st</sup> \$75 CI:20% 1 <sup>st</sup> \$250	RCI: N/A
Big Stone Gap	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$50	RCI N/A
Blacksburg	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$50	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$50	R:15% 1 <sup>st</sup> \$15 CI:15% 1 <sup>st</sup> \$50	RCI: N/A
Boones Mill	RC: 20% 1 <sup>st</sup> \$15 I: 20% 1 <sup>st</sup> \$200	RCI: 20% 1 <sup>st</sup> \$10	RCI:N/A	RCI: N/A
Bowling Green	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$50	RCI: N/A
Boydton	R: 15% 1 <sup>st</sup> \$10 CI: 15% 1 <sup>st</sup> \$50	R: 15% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R:\$60 License Fee CI:\$60 License Fee	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Towns (continued)</b>				
Bridgewater	R: 15% 1 <sup>st</sup> \$10 CI: 15% 1 <sup>st</sup> \$500 5% of excess	R: 15% 1 <sup>st</sup> \$10 CI: 15% 1 <sup>st</sup> \$500 5% of excess	R:15% 1 <sup>st</sup> \$10 CI:15% 1 <sup>st</sup> \$500 5% of excess	RCI: N/A
Broadway	R: 15% 1 <sup>st</sup> \$10 CI: 15% 1 <sup>st</sup> \$100	R: 15% 1 <sup>st</sup> \$10 CI: 15% 1 <sup>st</sup> \$100	R:15% 1 <sup>st</sup> \$10 CI:15% 1 <sup>st</sup> \$100	RCI: N/A
Brodnax	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$100	RCI: N/A
Brookneal	RCI: 20% 1 <sup>st</sup> \$15	RCI: 9.3% 1 <sup>st</sup> \$15	RCI:20% 1 <sup>st</sup> \$15	RCI: N/A
Buchanan	RCI: 20% 1 <sup>st</sup> \$15	RCI: 20% 1 <sup>st</sup> \$15	RCI:N/A	RCI: N/A
Capron	RCI: N/A	RCI: N/A	RCI:N/A	RC: \$8 up to 4,000 gal. > 4,000 gal. \$.75 per 1,000 gal. I: N/A
Charlotte Court House	R: 20% 1 <sup>st</sup> \$12.50 CI: 20% 1 <sup>st</sup> \$25 2% of excess	RCI: N/A	RCI:N/A	RCI: ...
Chase City	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R:20% 1 <sup>st</sup> \$10 CI:20% 1 <sup>st</sup> \$100	RCI: N/A
Chatham	R: 20% 1 <sup>st</sup> \$15 CI: 7% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 7% 1 <sup>st</sup> \$100	R:20% 1 <sup>st</sup> \$15 CI:7% 1 <sup>st</sup> \$100	RCI: N/A
Chilhowie	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$200 I: 20% 1 <sup>st</sup> \$1,000	R: 20% 1 <sup>st</sup> \$5 C: 20% 1 <sup>st</sup> \$200 I: 20% 1 <sup>st</sup> \$1,000	R:20% 1 <sup>st</sup> \$200 C:20% 1 <sup>st</sup> \$200 I:20% 1 <sup>st</sup> \$1,000	RCI: N/A
Chincoteague	R: 10% 1 <sup>st</sup> \$15 2% of excess CI: 10% 1 <sup>st</sup> \$100 2% of excess	R: 10% 1 <sup>st</sup> \$15 2% of excess CI: 10% 1 <sup>st</sup> \$100 2% of excess	RCI:N/A	RCI: N/A
Christiansburg	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R:20% 1 <sup>st</sup> \$10 CI:20% 1 <sup>st</sup> \$100	RCI: N/A

... No response provided.

N/A Not applicable.

\* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Towns (continued)</b>				
Claremont	R: 20% 1 <sup>st</sup> \$5.00 CI: N/A	RCI: N/A	RCI:N/A	RCI: N/A
Clarksville	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$30	RCI:N/A	RCI: N/A
Clintwood	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$50	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$50	R:20% 1 <sup>st</sup> \$15 C:20% 1 <sup>st</sup> \$50	RCI: N/A
Coeburn	RCI: \$3/month	RCI: \$3/month	RCI:N/A	RCI: N/A
Damascus	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$30	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$50	RCI: N/A
Dayton	R: 15% 1 <sup>st</sup> \$10 CI: 15% 1 <sup>st</sup> \$100 6% of excess	R: 15% 1 <sup>st</sup> \$10 CI: 15% 1 <sup>st</sup> \$100	R:15% 1 <sup>st</sup> \$10 CI:15% 1 <sup>st</sup> \$100	RCI: N/A
Drakes Branch	R: 20% 1 <sup>st</sup> \$12.50 C: 10% 1 <sup>st</sup> \$25 2% of excess	RCI: N/A	RCI:N/A	RCI: N/A
Dublin	R: 10% 1 <sup>st</sup> \$13 CI: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$13 CI: 10% 1 <sup>st</sup> \$100	R:10% 1 <sup>st</sup> \$13 CI:10% 1 <sup>st</sup> \$100	RCI: N/A
Dumfries	RCI: 15% 1 <sup>st</sup> \$20.00	RCI: 15% 1 <sup>st</sup> \$20.00	RCI:15% 1 <sup>st</sup> \$20.00	RCI: N/A
Edinburg	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$50	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$50	R:10% 1 <sup>st</sup> \$10 CI:10% 1 <sup>st</sup> \$50	RCI: N/A
Exmore	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R:10% 1 <sup>st</sup> \$15 CI:10% 1 <sup>st</sup> \$100	RCI: N/A
Farmville	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$300	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$37.50	RCI:N/A	RCI: N/A
Fries	R: 15% 1 <sup>st</sup> \$15 C: 10% 1 <sup>st</sup> \$100 I: 10% 1 <sup>st</sup> \$200	R: 15% 1 <sup>st</sup> \$15 C: 10% 1 <sup>st</sup> \$100 I: 10% 1 <sup>st</sup> \$200	R:15% 1 <sup>st</sup> \$15 C:10% 1 <sup>st</sup> \$100 I:10% 1 <sup>st</sup> \$200	RCI: N/A
Gate City	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$37.50 I: 20% 1 <sup>st</sup> \$75	R: 20% 1 <sup>st</sup> \$10 C: 20% 1 <sup>st</sup> \$25 I: 20% 1 <sup>st</sup> \$75	R:20% 1 <sup>st</sup> \$15 C:20% 1 <sup>st</sup> \$37.50 I:N/A	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential    C: Commercial    I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Towns (continued)</b>				
Glade Spring	R: 20% 1 <sup>st</sup> \$6.25 CI: 15% 1 <sup>st</sup> \$83.33	R: 20% 1 <sup>st</sup> \$6.25 CI: 15% 1 <sup>st</sup> \$83.33	R:20% 1 <sup>st</sup> \$6.25 CI:15% 1 <sup>st</sup> \$83.33	RCI: N/A
Glasgow	RCI: 20% 1 <sup>st</sup> \$15	RCI: 20% 1 <sup>st</sup> \$15	RCI:20% 1 <sup>st</sup> \$15	RCI: N/A
Gordonsville	RCI: 14% 1 <sup>st</sup> \$15	RCI: 14% 1 <sup>st</sup> \$15	RCI:14% 1 <sup>st</sup> \$15	RCI: N/A
Goshen	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$50	RCI: N/A
Grottoes	R: 15% 1 <sup>st</sup> \$10 CI: 15% 1 <sup>st</sup> \$100	R: 15% 1 <sup>st</sup> \$10 CI: 15% 1 <sup>st</sup> \$100	R:15% 1 <sup>st</sup> \$10 CI:15% 1 <sup>st</sup> \$100	RCI: N/A
Grundy	RCI: 10% 1 <sup>st</sup> \$15	RCI: 10% 1 <sup>st</sup> \$15	RCI:N/A	RCI: N/A
Haysi	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$50	RCI:N/A	RCI: N/A
Herndon	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$150	RCI: N/A
Hillsville	R: 15% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$100 I: 20% 1 <sup>st</sup> \$200	RCI: N/A	RCI:N/A	RCI: N/A
Honaker	RCI: 20% 1 <sup>st</sup> \$15	RCI: 20% 1 <sup>st</sup> \$10	RCI:N/A	RCI: N/A
Hurt	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$100	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$100	R:15% 1 <sup>st</sup> \$15 CI:15% 1 <sup>st</sup> \$100	RCI: N/A
Iron Gate	R: 10% 1 <sup>st</sup> \$15 C: 10% 1 <sup>st</sup> \$250	R: 10% 1 <sup>st</sup> \$15 C: 10% 1 <sup>st</sup> \$250	R:10% 1 <sup>st</sup> \$15 C:10% 1 <sup>st</sup> \$250	RCI: N/A
Jarratt	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$100	RCI:None	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$100
Kenbridge	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$75	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$75	RCI:N/A	RCI: N/A
Keysville	R: \$2.50 CI: 20% 1 <sup>st</sup> \$25 2% of excess	RCI: N/A	RCI:N/A	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential    C: Commercial    I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Towns (continued)</b>				
Kilmarnock	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$30	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$30	RCI:N/A	RCI: N/A
Lacrosse	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$100	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$100	RCI:N/A	RCI: N/A
Lawrenceville	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$200	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$200	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$200	RCI: N/A
Lebanon	RCI: \$3/month	RCI: \$3/month	RCI:\$3/month	RCI: N/A
Leesburg	R: 16% 1 <sup>st</sup> \$15 CI: 16% 1 <sup>st</sup> \$300	R: 16% 1 <sup>st</sup> \$15 CI: 16% 1 <sup>st</sup> \$300	R:16% 1 <sup>st</sup> \$15 CI:16% 1 <sup>st</sup> \$300	RCI: N/A
Luray	R: 5% 1 <sup>st</sup> \$15 CI: 5% 1 <sup>st</sup> \$150	R: 5% 1 <sup>st</sup> \$15 CI: 5% 1 <sup>st</sup> \$150	RCI:N/A	RCI: N/A
Marion	R: 20% 1 <sup>st</sup> \$5 C: 20% 1 <sup>st</sup> \$50 I: 20% 1 <sup>st</sup> \$250	R: 20% 1 <sup>st</sup> \$5 C: 20% 1 <sup>st</sup> \$50 I: 20% 1 <sup>st</sup> \$250	R:20% 1 <sup>st</sup> \$5 C:20% 1 <sup>st</sup> \$50 I:20% 1 <sup>st</sup> \$250	RCI: N/A
McKenney	R: 16% 1 <sup>st</sup> \$10 CI: 16% 1 <sup>st</sup> \$100	R: 16% 1 <sup>st</sup> \$10 CI: 16% 1 <sup>st</sup> \$100	R:16% 1 <sup>st</sup> \$10 CI:16% 1 <sup>st</sup> \$100	RCI: N/A
Middleburg	R: 18% 1 <sup>st</sup> \$15 CI: 11% 1 <sup>st</sup> \$300	R: 15% 1 <sup>st</sup> \$15 CI: 11% 1 <sup>st</sup> \$300	R:18% 1 <sup>st</sup> \$15 CI:11% 1 <sup>st</sup> \$300	RCI: N/A
Middletown	RCI: 4% of charge, less federal/state tax (max. \$3)	RCI: 4%	RC:4% I:4% of charge less federal/ state tax	RCI: N/A
Mount Jackson	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$50	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$50	RCI:N/A	RCI: N/A
New Market	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R:10% 1 <sup>st</sup> \$15 CI:10% 1 <sup>st</sup> \$100	RCI: N/A
Occoquan	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$60	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$60	R:15% 1 <sup>st</sup> \$15 CI:15% 1 <sup>st</sup> \$60	RCI: N/A
Onancock	R: 10% 1 <sup>st</sup> \$15 2% of excess CI: 10% 1 <sup>st</sup> \$100 2% of excess	R: 10% 1 <sup>st</sup> \$15 2% of excess CI: 10% 1 <sup>st</sup> \$100 2% of excess	R:10% 1 <sup>st</sup> \$15 2% of excess C:10% 1 <sup>st</sup> \$100 2% of excess	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential    C: Commercial    I: Industrial

**Table 13.1 (continued)**

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Towns (continued)</b>				
Orange	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150	RCI:N/A	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$150
Pamplin	RCI: N/A	RCI: N/A	RCI:N/A	RCI: \$10 per 3,000 gal.; \$1.30 per 1,000 gal. in excess.
Parksley	RC: 10% 1 <sup>st</sup> \$15 2% of excess I: 10%	RCI: 10% 1 <sup>st</sup> \$15 2% of excess	RCI:N/A	RCI: N/A
Pearisburg	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$30	RCI: N/A	RCI:N/A	RCI: N/A
Pennington Gap	RCI: \$3/month	RCI: \$3/month	RCI:N/A	RCI: N/A
Port Royal	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$50	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$50	RCI:N/A	RCI: N/A
Pound	RCI: 20% 1 <sup>st</sup> \$15	RCI: 20% 1 <sup>st</sup> \$15	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$100	RCI: N/A
Pulaski	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$250	R: 15% 1 <sup>st</sup> \$15 <sup>f</sup> CI: 15% 1 <sup>st</sup> \$250 <sup>f</sup>	R:15% 1 <sup>st</sup> \$15 CI:15% 1 <sup>st</sup> \$250	RCI: N/A
Purcellville	R: 15% 1 <sup>st</sup> \$15 CI: 9% 1 <sup>st</sup> \$300	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$300	RCI:N/A	RCI: N/A
Quantico	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$40	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$40	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$40	RCI: N/A
Remington	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$150	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$150	RCI:N/A	RCI: N/A
Ridgeway	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$15 5% of excess	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$15 5% of excess	RCI: None	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

<sup>f</sup> The Town of Pulaski imposes a tax of 10% on the first \$15 of the bill for mobile service.



Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Towns (continued)</b>				
Rocky Mount	R: 10% 1 <sup>st</sup> \$20 C: 10% 1 <sup>st</sup> \$500 I: 10% 1 <sup>st</sup> \$1,500	R: 10% 1 <sup>st</sup> \$20 C: 10% 1 <sup>st</sup> \$500 I: 10% 1 <sup>st</sup> \$1,500	RCI:N/A	RCI: N/A
Round Hill	R: 16% 1 <sup>st</sup> \$15 CI: 9% 1 <sup>st</sup> \$300	R: 9% 1 <sup>st</sup> \$15 CI: 9% 1 <sup>st</sup> \$300	R:16% 1 <sup>st</sup> \$15 CI: 9% 1 <sup>st</sup> \$300	RCI: N/A
Rural Retreat	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$75	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$75	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$75	RCI: N/A
Saint Paul	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$37.50 I: 10% 1 <sup>st</sup> \$75	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$37.50 I: 20% 1 <sup>st</sup> \$75	R:20% 1 <sup>st</sup> \$15 C:10% 1 <sup>st</sup> \$37.50 I:20% 1 <sup>st</sup> \$75	RCI: N/A
Saltville	RCI: \$1/month	RCI: \$1/month	RCI:N/A	RCI: N/A
Scottsville	R: 20% 1 <sup>st</sup> \$20 CI: 10% 1 <sup>st</sup> \$3,000 2% excess	R: 20% 1 <sup>st</sup> \$20 C: 10% 1 <sup>st</sup> \$3,000 2% excess	R:20% 1 <sup>st</sup> \$10 C:10% 1 <sup>st</sup> \$3,000 2% excess	RCI: N/A
Shenandoah	RCI: 10% 1 <sup>st</sup> \$15	RCI: 10% 1 <sup>st</sup> \$15	RCI:N/A	RCI: N/A
Smithfield	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$700	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$700	R:10% 1 <sup>st</sup> \$10 CI:10% 1 <sup>st</sup> \$700	RCI: N/A
South Boston	R: 20% 1 <sup>st</sup> \$20 CI: 10% 1 <sup>st</sup> \$2,000	R: 20% 1 <sup>st</sup> \$20 CI: 10% 1 <sup>st</sup> \$2,000	RCI:N/A	RCI: N/A
South Hill	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$100	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$100	R:15% 1 <sup>st</sup> \$15 CI:15% 1 <sup>st</sup> \$100	RCI: N/A
Stanley	RCI: 5% 1 <sup>st</sup> \$15	RCI: 5% 1 <sup>st</sup> \$15	RCI: 5% 1 <sup>st</sup> \$15	RCI: N/A
Stephens City	RCI: 4%	RCI: 4%	RCI:4%	RCI: N/A
Strasburg	R: 20% 1 <sup>st</sup> \$5 CI: 10% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$5 CI: 20% 1 <sup>st</sup> \$50	RCI:N/A	RCI: N/A
Tappahannock	RC: 20% 1 <sup>st</sup> \$10	RI: 20% 1 <sup>st</sup> \$10 C: 20% 1 <sup>st</sup> \$25	RCI:N/A	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Towns (continued)</b>				
Timberville	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$100	R:20% 1 <sup>st</sup> \$10 CI:20% 1 <sup>st</sup> \$100	RCI: N/A
Victoria	R: 15% 1 <sup>st</sup> \$15 (\$15 max.) CI: 15% 1 <sup>st</sup> \$200	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$100	RCI:N/A	RCI: N/A
Vienna	R: 20% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$300	R: 20% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$300	R:20% 1 <sup>st</sup> \$15 CI:15% 1 <sup>st</sup> \$300	RCI: N/A
Vinton	R: 5% 1 <sup>st</sup> \$15 CI: 5% 1 <sup>st</sup> \$5,000	R: 5% 1 <sup>st</sup> \$15 CI: 5% 1 <sup>st</sup> \$5,000	R: 5% 1 <sup>st</sup> \$15 CI: 5% 1 <sup>st</sup> \$5,000	RCI: N/A
Wakefield	RCI: N/A	R: 10% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$150	RCI:N/A	RCI: N/A
Warrenton	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 20% 1 <sup>st</sup> \$100	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$100	RCI: N/A
Warsaw	RCI: 20% 1 <sup>st</sup> \$5	RCI: 20% 1 <sup>st</sup> \$5	RCI:N/A	RCI: N/A
Waverly	R: 15% 1 <sup>st</sup> \$10 CI: 15% 1 <sup>st</sup> \$50	R: 15% 1 <sup>st</sup> \$10 CI: 15% 1 <sup>st</sup> \$50	RCI:N/A	RCI: N/A
Weber City	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$37.50 I: 20% 1 <sup>st</sup> \$75	R: 20% 1 <sup>st</sup> \$10 CI: 20% 1 <sup>st</sup> \$25	R:20% 1 <sup>st</sup> \$15 C:20% 1 <sup>st</sup> \$37.50 I:20% 1 <sup>st</sup> \$75	RCI: N/A
West Point	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	R: 20% 1 <sup>st</sup> \$15 CI: 10% 1 <sup>st</sup> \$100	RCI:N/A	RCI: N/A
Windsor	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$700	R: 10% 1 <sup>st</sup> \$10 CI: 10% 1 <sup>st</sup> \$700	R:10% 1 <sup>st</sup> \$10 CI:10% 1 <sup>st</sup> \$700	RCI: N/A
Wise	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$50 I: 20% 1 <sup>st</sup> \$500	R: 20% 1 <sup>st</sup> \$15 C: 20% 1 <sup>st</sup> \$50 I: 20% 1 <sup>st</sup> \$500	R:20% 1 <sup>st</sup> \$15 CI:20% 1 <sup>st</sup> \$100	RCI: N/A

N/A Not applicable.

\* Key to Abbreviations:

R: Residential    C: Commercial    I: Industrial

**Table 13.1 (continued)**

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
<b>Towns (continued)</b>				
Woodstock	R: 10% 1 <sup>st</sup> \$10 C: 10% 1 <sup>st</sup> \$50 I: 10% 1 <sup>st</sup> \$100	R: 10% 1 <sup>st</sup> \$10 C: 10% 1 <sup>st</sup> \$50 I: 10% 1 <sup>st</sup> \$100	R:10% 1 <sup>st</sup> \$10 C:10% 1 <sup>st</sup> \$50 I:10% 1 <sup>st</sup> \$100	RCI: N/A
Wytheville	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$75	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$75	R:15% 1 <sup>st</sup> \$15 CI:15% 1 <sup>st</sup> \$75	R: 15% 1 <sup>st</sup> \$15 CI: 15% 1 <sup>st</sup> \$75
N/A Not applicable.				
* Key to Abbreviations:				
R: Residential    C: Commercial    I: Industrial				



## Section 14

### 911 Emergency Telephone System Tax and Cellular Phone Tax, 1999

Section §58.1-3813 of the *Code of Virginia* allows any city, county, or town which has established or will establish an enhanced 911 emergency telephone system to impose a special local tax on the consumer of telephone services. No such tax may be imposed on federal, state, or local government agencies. Any such tax imposed under this section shall be utilized solely for the initial capital, installation, and maintenance costs of the emergency telephone system. For the purpose of compensating the telephone utility for accounting and remitting the tax levied by this section, such telephone utility shall be allowed 3 percent of the amount of the tax due. For the City of Bedford, the counties of James City, Lancaster, Mecklenburg, Surry, and York, and the Town of Colonial Beach, the surcharge for a 911 emergency telephone system is the only utility consumers' tax that each locality reported imposing (consumers' utility taxes are covered in section 13).

Section §58.1-3812 authorizes localities to extend the consumer utility tax collection responsibilities to all providers of cellular phone and other mobile telecommunication services.

**Table 14.1** provides the 1999 special tax rates for enhanced 911 emergency telephone service for the 39 cities, 80 counties, and 34 towns that report imposing this tax. The tax ranges from \$0.26 per month in Norton City to \$3.00 per month in King William, Essex, and Cumberland counties.

The second column of **Table 14.1** lists the cellular phone tax rate of each locality. Twenty cities and 19 counties reported imposing some sort of levy in 1999. Ten of the responding towns also reported such a tax. This surcharge amounts to roughly \$3.00 in most localities, but ranges anywhere from \$3.00 to \$30.00.

**Table 14.1**  
**911 Emergency Telephone System Tax and Cellular Phone Tax, 1999**

Locality	Emergency 911 Monthly Tax Rate (\$)	Cellular Phone Tax Rate
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Alexandria	0.25 per line	N/A
Bedford	2.00	N/A
Bristol	0.65	N/A
Buena Vista	1.77	10% of 1st \$100
Charlottesville	1.04	10% of 1st \$30
Chesapeake	1.95	N/A

Colonial Heights	1.00 per station	N/A
Covington	0.76	N/A
Danville	N/A	3% of 1st \$30
Emporia	Max. amount allowed by state	N/A
Fairfax	0.88 per line	N/A
Falls Church	1.00	N/A
Franklin	2.00	10% not to exceed \$30 per month
Fredericksburg	0.90	R: 10% of 1st \$300 CI: 20% of 1st \$2,500
Galax	1.00	N/A
Hampton	2.50 per line	10% of 1st \$30
Harrisonburg	1.44	10% maximum \$3
Hopewell	2.00	N/A
Lexington	1.00 per line	20% on 1st \$15
Lynchburg	1.44 per line	10% of 1st \$30
Manassas	0.80	N/A
Manassas Park	1.25	N/A
Martinsville	1.67 per line	R: 10% of 1st \$30
Newport News	2.35	10% of 1st \$30
Norfolk	2.20	10% of 1st \$30
Norton	0.26	\$3.00 per line
Petersburg	1.18	N/A
Poquoson	2.50	N/A
Portsmouth	1.50	10%
Radford	0.55	20% of 1st \$75
Richmond	2.00	10% of 1st \$30
Roanoke	1.45 per line	10% of 1st \$30
Salem	0.90	N/A
Staunton	2.15	N/A
Suffolk	1.75	10% of 1st \$30

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N/A Not applicable.

\* Key to abbreviations

R: Residential

C: Commercial

I: Industrial

Table 14.1 (continued)

Locality	Emergency 911 Monthly Tax Rate (\$)	Cellular Phone Tax Rate
<b>Cities (continued)</b>		
Virginia Beach	1.62	10% of the first \$30 of monthly bill
Waynesboro	0.70	N/A
Williamsburg	1.00	N/A
Winchester	0.95 per line	\$1.45 per line
<b>Counties</b>		
Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.		
Accomack	1.00 per line	N/A
Albemarle	1.39 per line	10% of 1st \$30
Alleghany	0.30 per line	N/A
Amelia	1.00	N/A
Amherst	1.00	10% of 1st \$30
Arlington	1.60 per line wireless 0.75 per E911 surcharge	...
Augusta	2.00	N/A
Bedford	2.00	10% of 1st \$10
Botetourt	1.75	N/A
Brunswick	2.00	N/A
Buckingham	0.55	N/A
Campbell	1.60	\$3.00
Caroline	1.25	N/A
Carroll	1.00	N/A
Charles City	2.00	N/A
Charlotte	2.00	N/A
Chesterfield	2.00 per line	10% of 1st \$30
Clarke	2.00	N/A
Culpeper	1.59	N/A
Cumberland	3.00	N/A
Dinwiddie	0.55	N/A
Essex	3.00	N/A
Fairfax	1.75 per line	N/A
Fauquier	2.00 per line	10% of 1st \$30
Foyd	0.80 per line	20% of 1st \$15
Fluvanna	N/A	10% of 1st \$15
Franklin	0.80	10% of 1st \$30
Frederick	1.25	N/A
Giles	1.50	...
Gloucester	1.35	...

N/A Not applicable.

... No response provided.

\* Key to abbreviations

R: Residential

C: Commercial

I: Industrial

Table 14.1 (continued)

Locality	Emergency 911 Monthly Tax Rate (\$)	Cellular Phone Tax Rate
<b>Counties (continued)</b>		
Goochland	1.00	N/A
Grayson	1.00	N/A
Greene	2.00	N/A
Greensville	1.10	N/A
Halifax	0.40	...
Hanover	1.00 per line	N/A
Henrico	1.00 per line	10% of 1st \$30
Henry	0.72	N/A
Isle of Wight	1.00	N/A
James City	1.20	N/A
King George	2.00	N/A
King William	3.00	N/A
Lancaster	0.80	N/A
Loudoun	2.00	N/A
Louisa	0.5%	N/A
Lunenburg	1.50	N/A
Madison	N/A	10% of 1st \$30
Mecklenburg	2.75	N/A
Montgomery	0.35	R:10% of 1st \$30
Nelson	2.00	N/A
New Kent	2.42	N/A
Northumberland	1.30 per line	N/A
Nottoway	1.12	N/A
Orange	1.25	N/A
Page	1.25	N/A
Patrick	1.96	N/A
Pittsylvania	1.50	N/A
Powhatan	1.25	N/A
Prince Edward	0.49	10% of 1st \$25
Prince George	0.64	N/A
Prince William	1.18	10% of 1st \$30
Pulaski	0.42	N/A
Rappahannock	1.50	N/A
Richmond	1.95 per line	N/A
Roanoke	1.46	10% of 1st \$30
Rockbridge	1.25	N/A
Rockingham	0.70	N/A
Shenandoah	1.70	N/A
Smyth	1.50	N/A
Southampton	0.69	10% of 1st \$30

N/A Not applicable.

... No response provided.

R: Residential

C: Commercial

I: Industrial



Table 14.1 (continued)

Locality	Emergency 911 Monthly Tax Rate (\$)	Cellular Phone Tax Rate
<b>Counties (continued)</b>		
Spotsylvania	1.00	10% of 1st \$30
Stafford	2.50	10% of \$30
Surry	2.00 per line	N/A
Sussex	2.17 per line	N/A
Tazewell	1.50 per service connection	N/A
Warren	1.00 per line	N/A
Washington	0.65	N/A
Wise	1.00	N/A
Wythe	1.75	10% of 1st \$300
York	2.18	N/A
<b>Towns</b>	Note: Towns that responded "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.	
Altavista	1.60	N/A
Amherst	1.00	N/A
Ashland		R: 10% of 1st \$10 C: 10% of 1st \$100
Blacksburg	1.41	10% of monthly charge, \$3 per month maximum
Boydton	1.50	N/A
Chase City	2.00	N/A
Chilhowie	Imposed by Smyth Co.	N/A
Chincoteague	1.00 per line	N/A
Christiansburg	0.50	10% of the first \$30
Coeburn	0.26 per line	N/A
Colonial Beach	1.50 per line	N/A
Dayton	Imposed by Rockingham Co.	N/A
Dublin	0.42	N/A
Farmville	0.49	20% of 1st \$15
Fries	1.00	N/A
Glade Spring	0.69, imposed by Washington Co.	N/A
Goshen	1.25, imposed by Rockingham Co.	N/A
Kenbridge	0.50	N/A
Lawrenceville	2.00	N/A
New Market	1.70 per line	10% of 1st \$15
Onancock	0.75	N/A
Orange	Imposed by Orange Co.	N/A
Pearisburg	Imposed by Giles Co.	N/A
Pulaski	0.42 per line	10% of 1st \$15
Ridgeway	Imposed by Henry Co.	N/A

N/A Not applicable.

\* Key to abbreviations

R: Residential

C: Commercial

I: Industrial

**Table 14.1 (continued)**

Locality	Emergency 911 Monthly Tax Rate (\$)	Cellular Phone Tax Rate
<b>Towns (continued)</b>		
Remington	N/A	10% of 1st \$30
Rocky Mount	N/A	10% of 1st \$30
Saltville	1.50	N/A
Shenandoah	1.25	N/A
South Boston	1.20	10% of 1st \$30
Vinton	1.00 per line	10% of 1st \$30
West Point	1.55 per service	N/A
Wise	0.26	N/A
Wytheville	1.00	N/A
<small>N/A Not applicable. * Key to abbreviations</small>		
<small>R: Residential                      C: Commercial                      I: Industrial</small>		

## Section 15

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### Business, Professional, and Occupational License Taxes, 1999

Localities are authorized to impose a local license tax on businesses, professions, and occupations operating within their jurisdictions unless they already levy a tax on merchants' capital. This tax, commonly referred to as the BPOL tax, is sanctioned by Sections §§58.1-3700 through 58.1-3735 of the *Code*.

County BPOL taxes do not apply within the limits of an incorporated town unless the town grants the county authority to do so (§58.1-3711). The BPOL tax is used by all of the 40 cities and 45 of the 95 counties. The tax is also widely used by incorporated towns; 118 reported using the BPOL tax. The specific localities that impose the tax are listed in **Table 15.1**.

Most localities charge a fee to all businesses for the issuance of a license. Many of the larger localities have established a license tax threshold, the minimum amount of which depends upon their population. Those businesses whose gross receipts are above the threshold usually pay a tax rate of a certain number of cents per \$100, instead of the license fee. Each business classification, such as retail or contracting, has a specific tax rate which cannot exceed maximums set by the state guidelines. Businesses pay the tax rate for the amount of gross receipts within each classification.

Although new guidelines in January 1997 made administration of the BPOL tax more uniform in terms of due

dates, penalties, interest, appeals, definitions of situs, and distribution of gross receipts, localities have retained some flexibility. Localities may still determine how many separate licenses they issue to a business and whether or not they charge a fee for each business location or only one fee for a business with multiple locations. Some localities charge no fee at all or charge different fees depending on a firm's gross receipts. For example, some have a minimum license tax of \$30. If a business above the threshold were required to pay a tax of \$18 based on its gross receipts, the business would be charged the minimum of \$30 instead. In addition, there are some localities that impose *both* a license fee and a tax rate on businesses above the threshold.

The *Code of Virginia* establishes March 1 as the date before which businesses must apply for a license. This due date must be implemented no later than the license year of 2001. Most of the localities that reported a due date other than March 1 indicated that it will change, either by next year or by 2001.

Several changes have been made to the BPOL tax for 1999. First, the General Assembly has allowed localities to exempt or partially exempt merchants from the local BPOL tax. Second, out-of-state contractors are now subject to the BPOL tax when the amount of business done by the contractor exceeds \$25,000 for the year.

**Table 15.1** shows information from questions 1 through 5 of the survey regarding the due date and license fees and thresholds. **Table 15.2** (questions 6 through 10) shows specific fee amounts and major business classification tax rates for each locality. Question 11 of the survey, on renting real property, was not incorporated into either table. Six cities, 7 counties, and 6 towns reported charging a license fee, or levying a BPOL tax, on businesses renting real property.<sup>a</sup>

An overview of the general practices of Virginia localities as a whole is shown in the text table. It shows the median license fees and median gross receipts tax rate for cities, counties, and towns. The median figures were calculated using the lowest fee amount given (if a locality reported different fees due to differences in total gross receipts). The calculation uses the highest tax rate which would be charged on businesses in the gross receipts range just above the threshold since rates tend to decrease with increasing gross receipts. If different rates are applied within a business category, such as different rates for financial and professional services, the average of the rates within that category was used

	<u>Cities</u>	<u>Counties</u>	<u>Towns</u>
License fee			
Median	\$ 30	\$ 30	\$ 20
No. of localities	13	16	33
Gross receipts tax rate			
Contracting			
Median	\$ 0.16	\$ 0.11	\$ 0.12
No. of localities	40	41	109
Retail			

<sup>a</sup> Cities of Alexandria, Fairfax, Falls Church, Fredricksburg, Norton, and Portsmouth. Counties of Albemarle, Arlington, Augusta, Fairfax, King George, Loudoun, and Nelson. Towns of Bridgewater, Cedar Bluff, Clover, Dayton, Shenandoah, and Vienna.

Median	\$ 0.20	\$ 0.15	\$ 0.14
No. of localities	40	38	113
Repair, pers. & bus.			
Median	\$ 0.36	\$ 0.20	\$ 0.18
No. of localities	40	39	112
Fin., real est. & prof.			
Median	\$ 0.58	\$ 0.32	\$ 0.23
No. of localities	40	38	110
Wholesale (purchases)			
Median	\$ 0.12	\$ 0.05	\$ 0.05
No. of localities	34	36	105

For localities that base wholesalers' tax rates on gross receipts, rather than on purchases of goods for sale, the rate was multiplied by 1.25, based on the assumption that purchases are 80 percent of gross receipts.<sup>b</sup> Only the localities that reported a fee or a tax rate in a particular category were included in the calculation of the median.

The median for the license fee, which is generally imposed only upon businesses below the gross receipts tax threshold, is \$30 for the cities, the counties, and the towns. Many localities with no tax threshold charge a minimum tax, for example, \$30. In such a case, a license fee is not charged, but most businesses would pay at least \$30 in the form of a minimum tax.

The median tax rates for the cities match the maximum rates permitted by the state—\$0.16 per \$100 of gross receipts for contracting; \$0.20 for retail; \$0.36 for repair, personal, and business services; and \$0.58 for financial, real estate, and professional services. Although some individual counties and towns may charge the

<sup>b</sup> For example, assuming purchases are 80 percent of gross receipts, then a firm with \$100,000 of purchases would have gross receipts of \$125,000. A \$.04 per \$100 tax on purchases would yield \$40. A \$0.04 tax per \$100 on gross receipts would yield \$50, an amount 1.25 times greater.

maximum rate within a category, the median figures are less than those of the cities, with the counties' rates in three categories slightly higher than the towns' rates.

The median rate on wholesalers for cities, \$0.12 is well above the state maximum of \$0.05 per \$100 of purchases. Presumably, many cities operate under grandfather clauses that allow them to impose higher rates. The median rate on wholesalers in both counties and towns is \$0.05, the maximum set by the state.

**Table 15.3** lists taxes and 293 fees on peddlers and itinerant merchants. Thirty-two cities, 29 counties and 54 towns reported some form of tax on peddlers. Annual fees charged by cities for retail peddling range anywhere from \$25 to \$500. This is true also for taxes on retail itinerant merchants and wholesale peddlers, though some cities charge according to the gross receipts or gross purchases. Annual charges by counties range from \$10 to \$500 while towns charge anywhere from \$2.50 per day to \$500 per year.



**Table 15.1**  
**BPOL Due Dates and Other Provisions, 1999**

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Separate Gross Receipts Threshold Amount (\$)	Gross Receipts Tax Threshold for Each License
	Filing	Payments				
<b>Cities</b>	Note: All cities responded to the survey.					
Alexandria	1/31	1/31, 5/1, 8/1, 11/1	None	Yes	100,000	Yes
Bedford	1/31	1/31	Per license	No	...	...
Bristol	3/1	3/1	None	No	...	...
Buena Vista	3/1	3/1	None	No	...	...
Charlottesville	3/1	3/1	Per license	Yes	50,000	Yes
Chesapeake	3/1	3/1	Per license	Yes	100,000	Yes
Clifton Forge	3/1	3/1	None	No	...	...
Colonial Heights	3/1	3/1	None	No	...	...
Covington	3/1	3/1	None	No	...	...
Danville	3/1	3/1	Per license	No	100,000	No
Emporia	5/31	5/31	None	No	...	No
Fairfax	1/31	1/31	None	Yes	10,000	Yes
Falls Church	3/1	3/1	None	Yes	50,001	Yes
Franklin	3/1	4/1	None	...	...	...
Fredericksburg	3/1	3/15	Per license	No	...	...
Galax	3/1	3/1	Per location	No	...	...
Hampton	3/1	3/1	Per location	Yes	100,000	No
Harrisonburg	3/1	3/31	Per license	Yes	50,000	Yes
Hopewell	3/1	3/31, 7/31	Per location	Yes	12,000	Yes
Lexington	3/1	3/1	None	No	...	...
Lynchburg	3/1	3/1, 6/1	None	Yes	100,000	Yes
Manassas	3/1	3/1	Per license	Yes	50,000	Yes
Manassas Park	2/1	3/1	None	Yes	50,000	Yes
Martinsville	3/1	3/1, 5/1	Per license	No	...	No
Newport News	3/1	3/31	None	Yes	100,000	Yes
Norfolk	3/1	3/1	Per location	Yes	100,000	No
Norton	3/1	3/1	None	No	...	...
Petersburg	1/31	1/31	None	Yes	50,000	Yes
Poquoson	3/1	3/1	None	No	...	...
Portsmouth	1/1	3/1	Per license	Yes	100,000	Yes
Radford	3/1	3/1	None	No	...	...
Richmond <sup>a</sup>	3/1	3/1	Per license	Yes	100,000	Yes
Roanoke	3/1	3/1	Per license	Yes	100,001	Yes
Salem	3/1	3/1	Per license	Yes	Varies <sup>b</sup>	Yes
Staunton	3/1	3/1	None	No	...	No

... No response provided.

<sup>a</sup> City of Richmond imposes a \$30 fee for businesses which gross more than \$5,000 but less than \$100,000.

<sup>b</sup> City of Salem imposes the following thresholds: personal, repair, and business services: \$8,334; contractors: \$18,750; financial, real estate, professional: \$5,173; retail sales: \$15,000; wholesale: \$10,000.

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Separate Gross Receipts Threshold Amount (\$)	Gross Receipts Tax Threshold for Each License
	Filing	Payments				
<b>Cities (continued)</b>						
Suffolk	3/1	3/1	None	Yes	100,000	Yes
Virginia Beach	1/1	3/1	Per license	Yes	100,001	Yes
Waynesboro	1/31	1/31	None	Yes	4,000	Yes
Williamsburg	2/15	3/1	None	No	...	...
Winchester	3/1	3/1	Per license	Yes	5,000	Yes
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.					
Albemarle	3/1	6/15	Per location	Yes	100,000	No
Alleghany	3/1	3/1	Per license	No	...	...
Amelia	1/31	1/31	None	No	...	...
Amherst	1/31	1/31	Per license	Yes	50,000	No
Arlington	1/31	1/31	Per license	Yes	100,000	Yes
Augusta	1/31	1/31	Per license	Yes	...	...
Botetourt	3/1	3/1	None	No	...	...
Caroline	3/1	3/1	None	Yes	2,500	Yes
Chesterfield	3/1	3/1	Per location	Yes	100,000	No
Clarke	3/1	3/1	None	No	...	...
Cumberland	2/15	2/15	None	No	...	No
Dinwiddie	3/1	3/1	Per license	Yes	2,000 or 4,000	Yes
Fairfax	3/1	3/1	Other <sup>c</sup>	Yes	100,000	Yes
Fauquier	3/1	7/1	Other <sup>d</sup>	Yes	100,001	No
Frederick	3/1	4/1	Per license	Yes	100,000	Yes
Gloucester	3/1	3/1	Per location	Yes	50,000	No
Goochland	3/1	3/1	None	Yes	4,000	Yes
Greene	6/1	6/1	Per license	No	...	Yes
Greensville	1/31	1/31	None	Yes	1,000	Yes
Halifax	3/1	3/1	Per license	Yes	200,000	Yes
Hanover	3/1	3/1	Other <sup>e</sup>	No	...	...
Henrico	3/1	6/15	Other <sup>f</sup>	Yes	...	Yes
Henry	3/1	3/1	Per license	Yes	100,000	Yes
Isle of Wight	3/1	3/1	None	Yes	4,000	Yes
James City	3/1	3/1	Per location	Yes	50,000	No

... No response provided.

<sup>c</sup> Fairfax County imposes a license fee on businesses with gross receipts between \$10,000-\$100,000: \$10,000-\$50,000 is \$30; \$50,001-\$100,000 is \$50; It imposes a license tax on businesses with gross receipts over \$100,000.

<sup>d</sup> Fauquier County imposes a \$20 fee for all businesses that have less than \$10,000 in gross receipts.

<sup>e</sup> Hanover County only licenses building contractors.

<sup>f</sup> Henrico County does not impose a license fee on any business. It has a minimum tax that businesses must pay if its tax

base exceeds the standard deduction of \$100,000.

Table 15.1 (continued)

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Separate Gross Receipts Threshold Amount (\$)	Gross Receipts Tax Threshold for Each License
	Filing	Payments				
<b>Counties (continued)</b>						
King George	5/30	6/30	None	No	2,500	Yes
Loudoun	3/1	3/1	None	Yes	100,000	Yes
Mathews	3/1	3/1	Per license	No	...	No
Nelson	3/1	3/1	Other <sup>g</sup>	No	...	...
New Kent	3/1	3/1	Per license	...	...	...
Nottoway	3/1	3/31	Per location	No	...	...
Page	3/1	3/1	Other <sup>h</sup>	No	...	...
Powhatan	3/1	3/1	None	No	...	...
Prince George	3/1	3/1	Per license	Yes	50,000	Yes
Prince William	5/1	5/1	None	Yes	100,000	Yes
Roanoke	3/1	3/1	Per license	Yes	100,000	Yes
Rockbridge	3/1	3/1	Per license	No	...	...
Southampton	3/1	3/1	None	No	...	...
Spotsylvania	3/1	4/15	None	Yes	100,000	Yes
Surry	2/15	2/15	Per license	No	...	...
Warren	3/1	3/1	Per license	Yes	50,000	Yes
Wise	3/1	3/1	None	Yes	50,000	No
York	3/1	3/1	Per license	Yes	100,000	Yes
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table excluded. For a listing of town respondents and non-respondents, see Appendix B.					
Abingdon	3/1	3/1	None	...	...	...
Altavista	1/1	1/31	Per license	No	...	...
Amherst	4/1	4/1	None	No	...	...
Appomattox	1/31	1/31	Per location	No	...	...
Ashland	5/1	5/1	None	Yes	100,000	Yes
Berryville	3/1	3/1	None	No	...	...
Big Stone Gap	1/1	3/1	Per License	Yes	7,500 - 18,550	Yes
Blacksburg	3/1	3/1	Sliding scale	No	50,000	...
Blackstone	3/1	3/1	None	No	...	...
Bluefield	5/15	5/15	None	No	...	...
Boones Mill	1/31	1/31	Per license	No	...	Yes
Bowling Green	3/1	3/1	Per location	Yes	...	...
Boydton	5/1	5/1	Per Location	No	...	...
Bridgewater	3/1	3/31	None	No	...	...
Broadway	3/1	3/1	Per license	Yes	...	Yes

... No response provided.

<sup>g</sup> Nelson County has a minimum tax of \$30.

<sup>h</sup> Page County has a minimum tax of \$20.



**Table 15.1 (continued)**

Locality	Due Dates		License Fee Applied	Gross	Threshold Amount (\$)	Separate Gross Receipts
	Filing	Payments		Receipts Tax Threshold		Tax Threshold for Each License
<b>Towns (continued)</b>						
Brodnax	3/31	3/31	Per license	No	...	Yes
Brookneal	2/2	2/2	Per location	No	...	No
Buchanan	2/15	2/15	Per license	No	...	...
Cedar Bluff	3/1	3/1	None	No	...	...
Charlotte Court House	1/31	1/31	Per license	...	...	...
Chase City	3/1	3/1	Per license	No	...	No
Chatham	1/31	1/31	Per license	No	...	No
Chilhowie	3/1	3/1	Per license	No	...	Yes
Chincoteague	3/1	4/30	None	No	...	No
Christiansburg	3/1	3/1	None	No	...	...
Clarksville	3/1	3/1	Per license	No	...	...
Clintwood	3/1	3/31	None	No	...	...
Coeburn	3/1	3/1	None	No	...	...
Colonial Beach	3/1	4/1	Per license	No	...	No
Courtland	1/1	4/1	...	No	...	...
Culpeper	3/1	5/1	None	No	...	...
Damascus	1/1	5/1	Per license	No	...	Yes
Dayton	3/1	3/1	Other <sup>i</sup>	No	...	...
Dendron	6/30	6/30	Per location	No	...	...
Dillwyn	3/1	3/1	None	No	...	...
Dublin	3/1	4/15	None	No	...	...
Dumfries	12/31	1/31	None	No	...	...
Edinburg	3/1	3/1	Per license	...	...	...
Exmore	3/1	3/31	Other <sup>j</sup>	Yes	30,000	No
Farmville	3/1	3/1	Per location	No	...	...
Fincastle	3/1	3/1	None	No	...	...
Front Royal	3/1	4/1	Per license	...	...	...
Gate City	3/1	7/1	None	No	...	...
Glade Spring	4/30	6/30	None	No	...	No
Glasgow	3/1	3/1	Other <sup>k</sup>	No	...	...
Gordonsville	1/1	3/1	Per license	No	...	...
Gretna	3/1	3/1	Per location	...	...	...
Grottoes	7/1	7/1	Per license	No	...	...
Grundy	3/1	3/1	None	No	...	...
Haysi	4/15	4/15	None	No	...	No

... No response provided.

<sup>i</sup> For the town of Dayton, the imposed license fee is credited against the license tax.

<sup>j</sup> Town of Exmore imposes fee only on those businesses reporting gross receipts of less than \$30,000.

<sup>k</sup> Town of Glasgow imposes fee of \$30 or the tax, whichever is greater but do not impose both.

Table 15.1 (continued)

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Separate Gross Receipts Threshold Amount (\$)	Gross Receipts Tax Threshold for Each License
	Filing	Payments				
<b>Towns (continued)</b>						
Herndon	3/1	3/1	None	Yes	10,000-50,000	Yes
Hillsville	5/1	5/1	Per license <sup>l</sup>	...	...	...
Honaker	3/1	3/1	None	No	...	...
Hurt	1/31	1/31	Per license	Yes	Varies	Yes
Iron Gate	1/31	1/31	Per license	Yes	25,000	Yes
Ivor	7/1	7/1	Per license	No	...	...
Kenbridge	3/1	3/1	Per license	No	...	...
Keysville	3/1	3/1	None	No	...	...
Kilmarnock	3/1	3/1	Per license <sup>m</sup>	No	...	...
La Crosse	3/31	3/31	None	No	...	No
Lawrenceville	3/1	3/1	Per location	No	...	No
Lebanon	1/1	3/1	Per license	Yes	2,000	...
Leesburg	3/1	4/15	Per license <sup>n</sup>	...	...	...
Louisa	3/1	6/30	Per location	No	...	...
Luray	2/1	3/1	None	No	...	No
Marion	1/31	1/31	Per license	Yes	4,000	Yes
McKenney	1/31	1/31	None	...	...	...
Middleburg	3/1	3/1	Per location	No	...	...
Middletown	1/1	1/31	Per license	No	...	...
Mineral	3/1	6/30	None	Yes	...	Yes
Montross	3/1	1/31	Per license	No	...	No
Mount Jackson	3/1	3/1	...	No	...	...
New Market	3/1	3/1	Per location	No	...	...
Occoquan	7/1	7/1	Per license	...	...	...
Onancock	5/1	6/30	Per license	Yes	Varies	No
Orange	1/31	1/31	Other <sup>o</sup>	...	...	...
Pamplin	N/A	3/1	None	No	...	...
Parksley	5/1	6/30	None	No	...	Yes
Pearisburg	1/31	3/31	Per Location	No	...	Yes
Pennington Gap	3/1	3/1	None	No	...	Yes

... No response provided.

N/A Not applicable.

<sup>l</sup> The town of Hillsville imposes the greater of \$30 or the tax rate set forth.

<sup>m</sup> The town of Kilmarnock imposes fees on new businesses or businesses not grossing enough to generate \$30 in license tax. Businesses pay fee or tax, but not both.

<sup>n</sup> The town of Leesburg imposes the greater of \$20 or the tax rate set forth.

<sup>o</sup> The town of Orange imposes license fee on peddlers, carnivals, telephone and telegraph companies, and utility companies.

Table 15.1 (continued)

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Threshold Amount (\$)	Separate Gross Receipts Tax Threshold for Each License
	Filing	Payments				
<b>Towns (continued)</b>						
Pocahontas	3/1	3/1	None	Yes	...	Yes
Port Royal	1/1	3/15	Per license	No	...	...
Pound	3/1	3/1	Per license	No	...	...
Pulaski	3/1	3/1	Per license	No	...	...
Purcellville	3/1	3/1	None	No	...	...
Quantico	1/1	3/1	None	No	...	...
Remington	3/1	3/1	None	No	...	...
Richlands	3/1	3/1	Per license	No	...	...
Rocky Mount	5/31	5/31	None	...	...	...
Round Hill	8/31	9/15	None	No	...	...
Rural Retreat	5/1	5/1	None	...	...	...
Saint Paul	3/1	3/1	None	No	...	...
Saltville	1/31	1/31	None	No	...	...
Scottsville	3/1	3/1	None	No	...	No
Shenandoah	2/15	3/1	...	No	...	No
Smithfield	4/15	4/15	...	No	...	...
South Boston	3/1	3/1	None	No	...	...
South Hill	2/15	3/1	None	No	...	...
Stanley	1/1	3/1	None	Yes	7,500	No
Stephens City	3/1	3/1	Per license	No	...	Yes
Strasburg	2/28	3/1	Per location	No	12,000	No
Stuart	N/A	5/31	Per location	No	...	...
Tappahannock	3/1	3/1	Per license	No	...	...
Tazewell	1/1	3/1	Per license	No	...	...
The Plains	5/15	5/15	Per license	No	...	Yes
Timberville	January	March	...	...	...	...
Urbanna	7/1	7/1	Per license	No	...	...
Victoria	1/1	2/28	Per location	No	...	...
Vienna	5/1	5/1	None	Yes	50,000	Yes
Vinton	3/1	3/1	None	No	...	...
Warrenton	3/1	6/30	None	No	...	...
Warsaw	3/1	3/1	None	No	...	...
Waverly	3/1	3/1	Per License	No	...	...
West Point	3/1	3/1	None	No	...	...
Windsor	1/1	1/1	None	No	...	...
Wise	3/1	3/1	None	No	...	...
Woodstock	3/1	3/31	Per license	No	...	...
Wytheville	5/31	5/31	None	Yes	Varies	Yes

... No response provided.

N/A Not applicable.

**Table 15.2**  
**Specific BPOL Classification Fees and Tax Rates, 1999**

Locality	Fee (\$)	Min. Tax (\$)	Tax Rate (Per \$100)				
			Contract- ing	Retail	Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases
<b>Cities</b>	Note: All cities responded to the survey.						
Alexandria	N/A	50	0.16	0.20	0.35	0.35	0.05 GR
Bedford <sup>a</sup>	...	25	0.10	0.125	0.25	0.50	0.10 P
Bristol	...	30	0.16	0.20	0.20	0.20	Varies P <sup>b</sup>
Buena Vista	0	30	0.16	0.20	0.36	0.58	0.05 GR
Charlottesville	35	...	0.16	0.20	0.36	0.58	0.16 P
Chesapeake	50	50W	0.16	0.20	<500K=0.36 >500K=0.30	0.58	0.12 P
Clifton Forge	...	30	0.16	0.20	0.36	0.58	0.25 P
Colonial Heights	...	30	0.15	0.20	0.35	0.57	0.05 P
Covington	...	30	0.16	0.20	0.36	0.58	0.12 GR
Danville	...	...	0.16	0.20	0.36	0.58	0.15 P
Emporia	...	30	0.16	<600K=0.20 >600K=0.15	0.35	0.55	<2,000=15 P 2,001-100K=0.10 >100K=0.05
Fairfax	...	...	0.16	0.20	0.27	0.40	0.05 P
Falls Church	...	30	0.16	0.19	0.36	0.50	0.08 GR
Franklin	0	...	0.15	0.20	0.30	0.58	0.10 P
Fredericksburg	...	30	0.16	0.20	0.36	0.58	0.05 P
Galax	5	30	0.16	0.20	0.20	0.58	0.05 P
Hampton	30	...	0.16	0.20	0.36	0.58	0.15 P
Harrisonburg	50	30W	0.16	0.20	0.20	0.58	0.17 GR
Hopewell	30	...	0.16	0.20	0.36	0.58	0.25 GR
Lexington	...	30	0.16	0.20	0.36	0.58	0.05 P
Lynchburg	...	...	0.16	0.20	0.36	0.58	0.28 P
Manassas	...	...	0.10	0.10	0.22	0.22	0.05 P
Manassas Park	...	50W	0.10	0.15	0.18	0.35	0.05 >\$10,000
Martinsville	...	30	0.10	0.20	0.36	0.58	0.05 P
Newport News	<50K=30 50K-100K=50	50W	0.15	0.20	0.36	0.58	0.20 P

\*See last page of table for notes and abbreviations and symbols.

N/A Not applicable.

... No response provided.

<sup>a</sup> Minimum taxes in the City of Bedford: C: <25K=10.00, R: <8K=10.00, RP, PE, BS: <4K=10.00, and F, RE, PR: < 5K = 25.00.

<sup>b</sup> In the City of Bristol the minimum tax is \$25 plus: 0-500K: 0.25; 500K-1M: 0.2; 1M-2M: 0.15; >2M:0.10.

**Table 15.2 (continued)**

Locality	Fee (\$)	Min. Tax (\$)	Contract- ing Retail	Tax Rate (Per \$100)			
				Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases	
<b>Cities (continued)</b>							
Norfolk	60	...	0.16	0.20	0.36	0.58	0.15 P
Norton	...	30	0.16	0.20	0.36	0.50	0.25 P
Petersburg	0	30	0.18	0.24	0.32	0.58	...
Poquoson	N/A	30	0.15	0.15	0.30	0.40	0.05 P
Portsmouth	...	50	0.16	0.20	0.36	0.58	0.15 P
Radford	0.75	30.75	0.125	0.135	0.14	0.365	6.8 P
Richmond <sup>c</sup>	30	190	0.19	0.20	0.36	0.58	0.22 P
Roanoke	50	...	0.14	0.20	0.36	0.58	44 P
Salem	...	30	0.16	0.20	0.36	0.58	0.13 P
Staunton	N/A	30	0.16	0.20	0.36	0.40	...
Suffolk	...	30	0.15	0.20	0.36	0.58	0.09 P
Virginia Beach	...	...	0.16	0.20	0.36	0.58	0.12 P
Waynesboro	...	30	0.16	0.20	0.36	0.58	0.15 P
Williamsburg	...	30	0.16	0.20	0.36	0.58	0.05 GR
Winchester	15	30	0.16	0.20	0.20	0.58	...
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.						
Albermarle	50	...	0.16	0.20	0.36	0.58	0.05 P
Alleghany	15	...	0.08	0.10	0.18	0.29	0.05 GR
Amelia	0	...	0.16	0.05	0.09	0.15	0.05
Amherst	10	N/A	0.13	...	0.31	0.50	N/A
Appomattox	N/A	...	...	...	...	...	...
Arlington	0	0	0.16	0.20	0.35	0.36	0.08 GR
Augusta	...	...	0.16	0.20	0.30	0.30	0.05 GR
Botetourt	...	10	0.08	0.10	0.18	0.29	0.05 P
Caroline	0	30	0.12	0.15	0.19	0.49	0.05 P
Chesterfield	Based on GR	...	0.15	0.20	0.36	0.58	0.10 P
Clarke	...	30	...	...	...	...	...
Cumberland	...	30	0.05	0.05	0.05	0.10	0.05
Dinwiddie	...	30	0.14	0.16	0.30	0.45	0.05 GR
Fairfax	10K-50K=30 50K-100K=50	...	0.11	0.17	0.19	0.31	0.04 P
Fauquier	10K-50K=20 50K-100K=50 >100K=20xrate	...	0.10	0.10	0.20	0.30	0.05 P

\*See last page of table for notes and abbreviations and symbols.

N/A Not applicable.

... No response provided.

<sup>c</sup> The minimum tax in the City of Richmond: C:\$190; R:\$200; RP, PE, BS:\$360; F, RE, PR:\$580; W:\$220.

<sup>d</sup> Frederick County fees as follows: \$4,000-14,999=30; \$15-24,999=50; \$25-99,999=100.

Table 15.2 (continued)

Locality	Fee (\$)	Min. Tax (\$)	Tax Rate (Per \$100)				
			Contract- ing Retail	Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases	
<b>Counties (continued)</b>							
Frederick	Varies <sup>d</sup>	30	0.16	0.20	0.36	0.58	0.05P
Gloucester	50	...	0.10	0.10	0.10	0.12	0.05
Goochland	...	25	0.10	0.05	0.10	0.15	0.025 P
Greene	N/A	20	0.12	0.15	0.27	0.44	0.04 P
Greensville	...	30	0.16	0.16	0.30	0.40	0.05 P
Halifax	30	...	0.08	0.10	0.18	0.29	0.025 GR
Hanover	...	...	0.10	N/A	N/A	N/A	N/A
Henrico	...	30	0.15	0.20	0.20	0.22	Varies <sup>e</sup> P
Henry	...	30	>100K= 0.025	>100K= 0.015	100K=0.015	>100K=0.025	0.0005 P
Isle of Wright	...	30	0.10	0.12	0.20	0.35	0.05 P
James City	30	...	0.16	0.20	0.36	0.58	0.05 P
King George	0	25	0.12	0.10	0.10	0.25	0.05 P
Loudoun	30	...	0.09	0.17	0.17: B 0.23: PE	0.33	0.05 P
Mathews	30	...	0.05	0.15	0.05	0.15	0.05 P
Nelson	30	...	...	...	...	...	...
New Kent	...	30	0.16	0.20	0.36	0.58	0.05 P
Nottoway	10	...	0.04	0.05	0.09	...	0.015 P
Page	...	20	0.10	0.10	0.20	0.30	0.05 P
Patrick	...	...	0.05	0.15	0.15	0.25	0.05 P
Powhatan	30	...	...	...	...	...	...
Prince George	1,001-25K=25 25K-50K=50	...	0.16	0.15	0.20	0.20	...
Prince William	N/A	...	0.13	0.17	0.21	0.33	0.05 P
Roanoke	< 100K = 50	...	0.16	0.20	0.36	0.58	0.05 P
Rockbridge	30	...	0.10	0.13	0.23	0.38	0.05 P
Southampton	...	30	0.10	0.25	0.25	0.58	0.05 P
Spotsylvania	...	...	0.08	0.10	0.18	0.29	0.025 P
Surry	...	28	0.08	0.15	0.15	0.25	0.05 GR
Warren	0	10	0.11	0.14	0.25	0.39	0.03 P
Wise	N/A	...	0.12	...	...	...	...
York	0	...	0.16	0.20	0.36	0.58	0.05 P

\*See last page of table for notes and abbreviations and symbols.

N/A Not applicable.

... No response provided.

<sup>e</sup> Henrico County fees as follows: <10K=25P; 10K-5M=0.20; 5M-15M=0.15; 15M-25M=0.10  
25M-50M=0.05; 50M-100M=0.025; AND >100M=0.0125 for wholesale purchases.

Locality	Fee (\$)	Min. Tax (\$)	Tax Rate (Per \$100)				
			Contract- ing Retail	Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases	
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.						
Abingdon	N/A	Varies <sup>f</sup>	0.10	0.20	0.18	0.20	<3M=30+0.13 >3M=0.10
Altavista	30	30	0.10	0.15	0.22	0.15	0.05 P
Amherst	...	30	0.16	0.10	0.31	0.50	0.04 GR
Appomattox	...	...	\$250 Max.	0.05	0.05	0.05	0.05 GR
Ashland	...	30	0.00125	0.00125	0.00125	...	0.00125 GR
Berryville	...	20	0.12	0.12	0.10	0.25	0.05 GR
Big Stone Gap	30	...	0.16	0.20	0.20	0.40	0.13
Blacksburg	...	...	0.10	0.20	0.23	0.37	0.05 P
Blackstone	...	30	0.11	0.11	0.20	0.20	0.05 P
Bluefield	...	10	100K = 0.16 150K = 0.14 >250K = 0.12	100K = 0.20 400K = 0.175 500K = 0.15 500K = 0.125 500K = 0.10 500K = 0.075 >250K = 0.05	25K=0.36 25K=0.315 50K=0.27 150K=0.18 250K=0.09 >500K=0.05	50K=0.58	...
Boones Mill	...	25	0.16	0.16	0.15	0.25	0.10 GR
Bowling Green	30	...	0.15	0.15	0.15	0.15	0.05 P
Bridgewater	...	20	0.12	0.15	0.15	0.435	0.05 P
Broadway	...	25	0.08	0.08	0.20	0.20	0.04 P
Brodnax	30	...	0.16	0.20	0.25	...	...
Brookneal	...	30	0.13	0.13	0.13	0.13	0.05
Buchanan	...	25	0.10	0.10	0.10	0.15	0.05 GR
Cedar Bluff	0	30	0.15	0.15	0.15	0.15	0.05 P
Charlotte C.H.	5	30	...	...	...	...	...
Chase City	...	...	0.14	0.14	0.22	0.30	0.05 P
Chatham	...	30	0.16	0.20	0.20	0.20	0.05
Chilhowie <sup>g</sup>	0.75	20	0.12	0.12	...	...	0.05 P
Chincoteague	...	30	0.13	0.13	0.13	0.13	0.05 P
Christianburg	...	30	0.064	0.08	0.144	0.232	0.05 P
Clarksburg	...	...	0.16	0.15	0.22: R 0.17: PE 0.17: B	0.27	0.05

\*See last page of table for notes and key to abbreviations and symbols.  
 N/A Not applicable.  
 ... No response provided.  
<sup>f</sup> C, R, PE, BS: \$25 and RS, F, R,E, BR:\$20.  
<sup>g</sup> The Town of Chilhowie charges a flat fee plus \$0.12 per \$100 GR.

Table 15.2 (continued)

Locality	Fee (\$)	Min. Tax (\$)	Tax Rate (Per \$100)				
			Contract- ing	Retail	Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases
<b>Towns (continued)</b>							
Clarksville	...	...	0.16	0.15	0.22RP;0	0.27	0.05
Clintwood	...	30	0.15	0.15	0.15	0.20	0.10 P
Clover	...	20	0.05	0.05	0.05	...	...
Coeburn	...	30	0.16	0.15	0.20	0.20	0.13 P
Colonial Beach	N/A	...	0.16	0.20	0.36	0.58	0.05
Courtland	...	10	...	0.20	0.20	0.55	50K=0.55
Culpepper	...	30	0.10	0.13	0.23	0.36	0.05 P
Damascus	...	30	0.16	0.20	0.20	0.20	0.05 P
Dayton	20	...	0.12	0.15	0.20	0.30	0.05 P
Dillwyn	...	30	0.08	0.08	0.08	0.08	0.05 GR
Dublin	...	30	0.14	0.16	0.07	0.15	0.05 P
Dumfries	...	30	0.10	0.12	0.20	0.40	0.03
Edinburg	...	...	0.08	0.08	0.08	0.20	0.05 P
Exmore	...	30	0.10	0.15	0.10	0.15	0.05 P
Farmville	10	...	0.16	0.20	...	0.45	0.20 P
Fincastle	...	10	0.06	0.08	0.14	0.23	0.04 P
Front Royal	10	...	0.08	0.12	0.20	0.36	0.08 GR
Gate City	...	30	0.11	0.14	0.25	0.41	0.05 GR
Glade Spring	30	...	0.16	0.20	0.22	0.25	0.13 P
Glasgow	30	...	0.02	0.03	0.07	0.08	0.05 P
Gordonsville	...	30	0.16	0.20	0.36	0.40	0.15 GR
Gretna	...	15	0.10	0.10	0.10	0.10	...
Grottoes	...	15	0.08	0.10	0.18	0.29	0.05 P
Grundy	0	10	0.20	0.20	0.20	0.22	0.05
Haymarket	30	...	0.10	0.10	0.10	0.10	0.05
Haysi	...	...	...	0.15	0.15	0.15	...
Herndon	N/A	...	0.13	0.13	0.21	0.40	0.05 GR; P
Hillsville	30	...	0.15	0.15	0.15	0.15	0.05 P
Honaker	...	65	0.10	0.10	0.10	0.10	0.10 GR
Hurt	...	30	0.10	0.15	0.22	0.15	0.05 P
Iron Gate	...	30	0.15	...	0.15	0.15	...
Ivor	20	...	...	...	...	...	...
Kenbridge	N/A	...	0.10	0.12	0.20	0.25	0.05 P
Keysville	...	30	0.04	0.04	0.04	0.04	0.02 GR
Kilmamock	30	30	0.06	0.08	0.08	0.23	0.023 P

\*See last page of table for notes and key to abbreviations and symbols.

N/A Not applicable.

... No response provided.



Locality	Fee (\$)	Min. Tax (\$)	Contract- ing	Retail	Tax Rate (Per \$100)		
					Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases
<b>Towns (continued)</b>							
La Crosse	...	...	0.10	0.10	0.10	0.15	0.03
Lawrenceville	30	...	0.08	0.10	0.18	0.30	0.08 P
Lebanon	30	25	...	0.10	0.10	0.25	0.10 GR
Leesburg	...	20	0.10	0.10	0.15	0.20	0.075 GR
Louisa	...	30	0.15	0.175	0.175	0.175	0.05 P
Luray	...	30	0.10	0.12	0.25	0.25	0.05
Marion	...	30	0.15	0.19	0.20	0.25	0.05 P
McKenney	...	20	0.05	0.05	0.05	0.05	0.05 P
Middleburg	20	...	0.12	0.15	0.22	0.23	0.05
Middletown	...	30	0.16	0.20	0.20	0.20	0.05 GR
Mineral	...	...	...	0.10	0.10	0.10	0.05
Montross	30	...	...	...	...	...	...
Mount Jackson	...	...	0.05	0.05	0.05	0.05	0.05 GR
New Market	10	10	0.10	0.10	0.10	0.10	0.05 P
Occoquan	...	30	0.16	0.20	0.20	0.33	0.05 GR
Onancock	15	...	0.05	0.06	0.11	0.175	0.025
Pamplin	...	30	...	...	...	...	...
Parksley	...	30	0.05	0.08	0.10	0.12	0.05 P
Pearisburg	...	30	0.16	0.20	0.36	0.28	0.05 GR
Pembroke	30	...	0.16	0.20	0.30	0.58	0.15
Pennington Gap	...	...	0.15	0.15	0.15	0.15	0.15 GR
Pocahontas	...	20	0.16	0.20	0.36	0.58	0.05 GR
Pound	...	30	0.08	0.10	0.18	0.25	0.07 GR
Pulaski	5	...	0.16	0.16	0.20	0.40	<2M=0.13 2M-3M=0.05 >3M=0.01
Purcellville	...	10	0.14	0.19	0.19	0.19	0.05 P
Quantico	...	30	0.16	0.20	0.20	0.20	0.05 GR
Remington	...	30	0.10	0.10	0.14	0.10	0.05 GR
Richlands	...	...	0.16	0.20	0.20	0.30	0.05 P
Rocky Mount	...	20	0.16	0.13	0.30	0.50	0.05 P
Round Hill	10	10	0.088	0.10	0.15	0.33	0.05

\*See last page of table for notes and key to abbreviations and symbols.

N/A Not applicable.

... No response provided.

<sup>h</sup> Minimum tax for Scottsville's businesses are as follows: C, R, W: \$20 and R, PE, BS, F, R, PR: \$30.

Table 15.2 (continued)

Locality	Fee (\$)	Min. Tax (\$)	Tax Rate (Per \$100)				
			Contract- ing	Retail	Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases
<b>Towns (continued)</b>							
Rural Retreat	...	10	0.10	0.10	0.10	0.10	0.10 GR
Saint Paul	...	30	0.16	0.17	0.17	0.30	0.13 GR
Smithfield	...	30	0.10	0.124	0.20	0.35	0.05 P
Saltville	0	30	...	0.20	0.18	0.29	...
Scottsville	0	Varies <sup>h</sup>	0.15	0.20	0.58	0.58	>10K=0.05 P
Shenandoah	...	30	0.16	0.20	0.36	0.35	0.05 GR
South Boston	N/A	30	0.08	0.10	0.18	0.29	0.10
South Hill	...	30	0.10	0.125	0.21	0.31	0.05 P
Stanley	30	30	0.10	0.17	0.25	0.25	0.05 P
Stephens City	...	...	0.15	0.15	0.15	0.15	0.05 P
Strasburg	...	15	0.11	0.13	0.13	0.19	0.05 P
Stuart	...	30	0.08	0.10	0.18	0.29	0.29 GR
Tappahanock	...	25	0.06	0.11	0.26	0.45	0.05 GR
Tazewell	20	...	0.15	0.15	0.15	0.15	0.05 GR
The Plains	20	...	0.14	0.14	0.14	0.14	0.14 GR
Timberville	...	15	0.11	0.11	0.11	0.33	0.06 P
Urbana	...	30	0.10	0.07	0.07	0.20	0.02 GR
Victoria	0.50	30	0.16	0.15	0.20	0.20	0.05 GR
Vienna	...	30	0.12	0.17	0.22	0.52	0.10 GR
Vinton	...	30	0.16	0.20	0.30	0.35	0.05 P
Warrenton	...	30	0.10	0.14	0.22	0.35	0.05 P
Warsaw	...	...	0.07	<1M=0.08 1M-3M=0.06 3M-5M=0.05 >5M=0.03	0.15	0.07 F 0.15 RE 0.19 PR	0.05 P
Waverly	...	...	0.05	0.07	0.07	0.20	0.05
West Point	...	30	0.16	0.20	0.36	0.50	0.05
Windsor	...	20	0.07	0.04	0.07	0.02	0.03 P
Wise	...	30	0.15	0.20	0.20	0.25	0.05 P
Woodstock	15	...	0.10	0.13	0.13	0.18	0.05 GR
Wytheville	...	30	0.13	0.17	0.25	0.35	0.05 P

N/A Not applicable.

... No response provided.

## Key to Abbreviations:

B:	Business Service
F:	Financial
GR:	Based on Gross Receipts
P:	Based on Purchases for Sale
PE:	Personal Service
PR:	Professional
R:	Retail
RE:	Real Estate
RP:	Repair
W:	Wholesale
K:	Thousands
M:	Millions

**Table 15.3  
Taxes and Fees on Peddlers and Itinerant Merchants, 1999**

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Cities</b>	Note: all cities responded to the survey		
Alexandria	\$500	\$500, 1 time, non-renewable	\$0.05 per \$100
Bedford	\$500	\$500	\$25
Charlottesville	\$125	\$125	\$125
Chesapeake	\$50	\$50 on receipts < \$100K \$500 on receipts >\$100K	\$50 on receipts < \$100K \$500 on receipts >\$100K
Clifton Forge	\$300-500	\$300-500	\$300-500
Colonial Heights	\$500 fee, non-food \$50, perishables, food	\$500 fee, non-food \$50, perishables, food	\$500 fee, non-food \$50, perishables, food
Covington	\$100-500	\$100-500	N/A
Danville	\$60	\$500	\$500
Fairfax	\$30	\$30	\$0.05 per \$100
Franklin	\$10-200		\$50 on first \$10K of Purchases, \$0.10 per \$100 thereafter
Fredericksburg	\$200	\$200	\$30 or 0.05 gross purchases
Hampton	\$50-500	\$50-500	\$0.15 per \$100 of purchases
Harrisonburg	\$500	\$500	\$500
Hopewell	\$500	\$500	\$500
Lexington	\$500	\$500	N/A
Manassas	\$500	\$500	\$500
Manassas Park	\$25	N/A	N/A
Martinsville	\$50	\$50	\$50
Newport News	\$325	\$325	License fee: \$30-50 License tax: \$0.20 per \$100 purchases
Norfolk	\$500	\$500	\$500
Norton	\$30	\$30	\$30
Petersburg	\$500 per year	\$500 per year	\$500 per year
Poquoson	\$50 per month	\$50 per month	N/A
Portsmouth	\$500 per year	\$500 per year	\$0.05 per \$100 gross purchases
Radford	\$50 perishables; \$500 non-perishables	\$500 per year	\$50.75
	\$50.75	\$50.75	\$50.75

... No answer provided  
N/A Not Applicable

Table 15.3 (continued)

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Cities (continued)</b>			
Roanoke	\$50	\$50	\$50 if gross purchases < \$100K
Staunton	\$500	\$200 per 72 hr. event; Not to exceed \$500/yr.	\$200 per 72 hr. event; Not to exceed \$500/yr.
Suffolk	\$500	\$200	\$50
Virginia Beach	\$50	\$500	\$500
Waynesboro	\$250 plus \$0.20 per \$100	\$500	\$30 plus \$0.15 per \$100
Williamsburg	N/A	\$500	\$500
Winchester	\$0.20 per \$100	\$0.20 per \$100	\$0.20 per \$100
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.		
Albemarle	\$500	\$500	N/A
Alleghany	\$500	\$500	\$500
Amherst	\$5 per year	\$200 per month or \$500 per year	N/A
Arlington	\$500 per year	\$500 per year	\$0.08 per \$100 gross receipts
Augusta	\$500	\$500	\$100
Botetourt	\$300	\$300	\$300
Caroline	\$30	\$30	N/A
Chesterfield	\$25-500	\$50-500	\$0.10 per \$100 gross purchases
Clarke	\$30	\$30	\$30
Cumberland	\$30	\$30	\$30
Fairfax	\$20	\$20	\$20
Fauquier	\$500	\$500	Same as for non-itinerant wholesalers
Franklin	\$50 -500	N/A	N/A
Gloucester	\$500	\$500	\$500
Goochland	\$50	\$50	\$50
Greene	\$500	\$500	\$500
Greensville	\$0.16 per \$100	\$0.16 per \$100	\$0.05 per \$100
Halifax	\$50	\$100 per day to \$500 per year	\$100 per day to \$500 per year
Henrico	...	\$0.20 per \$100 gross receipts (\$200 min.)	...
Henry	\$50	\$500	\$50- 500

... No answer provided  
N/A Not Applicable

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Counties (continued)</b>			
Isle of Wight	\$10	\$10	\$10
James City	\$30	\$500	...
Loudoun	\$500	\$500	\$500
Nelson	\$30	\$30	\$30
New Kent	\$30	\$30	\$30
Powhatan	\$30	\$30	\$30
Roanoke	\$30	\$500	\$0.05 per \$100 of purchases
Southampton	\$500 per year	\$500 per year	\$500 per year
York	\$0.20 per \$100 gross receipts	\$0.20 per \$100 gross receipts	\$0.05 per \$100 gross purchases
<b>Towns</b>			
Note: Towns that answered "not applicable" for all items in this table excluded. For a listing of town respondents and non-respondents, see Appendix B.			
Abingdon	\$50 per day	\$50 per day	\$50 per day
Altavista	\$50	\$50 per year (perishable) \$200 per year (non-perishable)	N/A
Appomattox	\$500	\$500	\$500
Ashland	\$250	\$250	\$250
Berryville	\$100	\$100	N/A
Big Stone Gap	\$30	\$30	\$30
Blacksburg	\$30	\$1,000	\$1,000
Blackstone	\$50 w/ surety bond for \$5,000	\$50 w/ surety bond for \$5,000	\$50 w/ surety bond for \$5,000
Bowling Green	\$50 per year	\$50 per year	0
Brodnax	\$500 per year	\$50 per month	\$50 per month
Chase City	\$500 1st year; renewal at \$0.14 per \$100	\$500 1st year; renewal at \$0.14 per \$100	\$500 1st year; renewal at \$0.14 per \$100
Chatham	\$50	\$500	N/A
Chilhowie	\$100	\$100	\$100
Clintwood	\$200	\$200	N/A
Culpeper	\$500	\$500	N/A

... No answer provided  
N/A Not Applicable

Table 15.3 (continued)

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Towns (continued)</b>			
Damascus	\$250 per year	\$250 per year	N/A
Dayton	\$200	\$200	N/A
Dillwyn	\$500	\$500	N/A
Front Royal	\$50 annual (perishable)	\$50 annual (perishable)	\$50 annual (perishable)
	\$500 annual (non-perishable)	\$500 annual (non-perishable)	\$500 annual (non-perishable)
	\$100/season (Christmas trees, fireworks)	\$100/season (Christmas trees, fireworks)	\$100/season (Christmas trees, fireworks)
Glade Spring	\$500	\$500	\$500
Grundy	\$10	\$10	\$10
Herndon	\$12.50 per week; not to exceed \$500 per year	\$12.50 per week; not to exceed \$500 per year	\$0.05 per \$100 of purchases
Hillsville	\$25 per day; not to exceed \$500 per year	\$25 per day; not to exceed \$500 per year	N/A
Kenbridge	\$300 per year	\$300 per year	N/A
Keysville	\$50	\$50	\$50
La Crosse	\$100	\$100	\$100
Lawrenceville	\$50	\$50	\$50
Leesburg	\$250	\$250	N/A
Louisa	\$200 per year	\$200 per year	\$200 per year
Luray	\$500 per year	\$500 per year	N/A
Marion	\$500	\$500	\$500
Middleburg	\$500 per year	\$500 per year	\$500 per year
Mineral	...	...	\$200 per year
Montross	\$500	\$500	\$500
New Market	\$100	\$500	\$100 - \$500
Onancock	\$25	N/A	N/A
Pamplin	\$2.50 per month	\$2.50 per month	\$2.50 per month
Pocahontas	\$25	\$25	\$25
Purcellville	\$250 per year	\$250 per year	\$250 per year
Rocky Mount	\$50 per year (perishables)	\$50 per year (perishables)	N/A
	\$500 per year (non-perishables)	\$500 per year (non-perishables)	

... No answer provided  
N/A Not Applicable

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Towns (continued)</b>			
Rural Retreat	\$250 -500	\$250 -500	\$250 -500
Saint Paul	\$0.17 per \$100 or \$30 min.	\$0.17 per \$100 or \$30 min.	N/A
Scottsville	...	\$500 per year	...
South Boston	\$100 per day or \$500 per year	\$100 per day or \$500 per year	\$100 per day or \$500 per year
Stanley	\$25 per day	\$25 per day	N/A
Stephens City	Greater of \$50 or \$0.15 per \$100	Greater of \$50 or \$0.15 per \$100	Greater of \$50 or \$0.15 per \$100
Strasburg	\$75	N/A	N/A
Stuart	\$300 per year	\$300 per year	N/A
Victoria	\$100.50	\$100.50	\$100.50
Warrenton	\$250 per year	\$500 per year	N/A
West Point	\$30	\$30	N/A
Windsor	\$20	\$20	\$20
Woodstock	\$250 per year plus \$5 per day, not to exceed \$500 per year (non-perishables); \$50 per year (perishables)	\$250 per year plus \$5 per day, not to exceed \$500 per year (non-perishables); \$50 per year (perishables)	\$250 per year plus \$5 per day, not to exceed \$500 per year (non-perishables); \$50 per year (perishables)
Wytheville	\$250 -500	\$250 -500	\$250 -500
... No answer provided N/A Not Applicable			





## Section 17

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### Excise Taxes on Meals, Transient Occupancy, Cigarettes, Tobacco, Admissions, and Motor Fuels, 1999

Among the many local taxes levied by Virginia's localities are five excise sales taxes on meals, transient occupancy, cigarettes, admissions, and motor fuels. **Table 17.1** provides a detailed list of rates for these taxes for the 40 cities, 54 counties, and 84 towns reporting such taxes in effect during the 1999 fiscal year.

#### Meals Tax and Transient Occupancy Tax

The meals tax and the transient occupancy tax (or lodging tax) are a flat percentage imposed on the price of a meal, or on the charge for the occupancy of any room or space in hotels, motels, boarding houses, travel campgrounds, and other facilities providing lodging for less than thirty days. The authority to levy these taxes varies greatly among jurisdictions. According to §58.1-3819 of the *Code of Virginia*, counties may levy a transient occupancy tax with a maximum tax rate of 2 percent. Counties satisfying conditions described in §58.1-3819 (A) may increase their transient occupancy tax to a maximum of 5 percent. The portion of the tax collections exceeding 2 percent must be used by the county for tourism and tourism related expenses. Under §58.1-3822, counties with the county manager plan of government have the option of levying an additional tax of 0.25 percent of the room charge.<sup>1</sup> Counties may also

levy a meals tax (§58.1-3833), on food and beverages offered for human consumption if the tax is approved in a voter referendum. However, several counties have been exempted from the voter referendum requirement (see §58.1-3833 (B) of the *Code*). Finally the meals tax, when combined with the state general sales and use tax (3.5 percent), and the local general sales and use tax (1.0 percent), must not exceed 8.5 percent.

Furthermore, counties are restricted in their authority to levy the meals and lodging taxes within the limits of an incorporated town unless the town grants the county authority to do so (§58.1-3711). Cities and towns are granted the authority (indirectly) to levy the meals and lodging taxes under the "general taxing powers" found in their charters (§58.1-3840).

The first two columns of Table 17.1 list the rates for the meals tax and the transient occupancy tax, respectively. The median rate for the meal tax is 4.5 percent among cities that responded. The minimum rate is 2.0 percent and the maximum 6.5 percent. The meal tax rate is slightly lower among counties, with the median reported to be 4.0 percent, the minimum 2.0 percent and the maximum 5.0 percent. Among towns that reported having a meal tax, the minimum rate is 1.0 percent, the maximum 5.5 percent, and the median rate is 4.0 percent.

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<sup>1</sup> The counties of Chesterfield, Henrico, and Hanover may, under § 58.1-3823, impose an additional lodging tax of 4 percent of the charge of the room. This revenue is designated for use in tourism promotion.

The transient occupancy (lodging) tax shows greater variation than the meal tax. The median rate for cities is 5.0 percent, the minimum 2.0 percent, and the maximum 8.0 percent. For counties the extremes also range from 2.0 to 8.0 percent with a median rate of 2.0 percent. The towns that reported having an occupancy tax have a median of 4.0 percent with a minimum rate of 2.0 percent and a maximum of 6.0 percent.

### **Cigarette and Tobacco Taxes**

The state is authorized by Section §58.1-1001 of the state code to levy a tax on cigarettes of 1.25 mills per cigarette (\$0.025 on a pack of twenty). Section §58.1-3830 allows for the local taxation of the sale or use of cigarettes. Cities and towns are authorized to levy the tax only if they had authority to do so prior to January 1, 1977. The right to levy the tax has been granted to only a few counties by general law. Fairfax and Arlington counties may levy the cigarette tax with a maximum rate of 5 cents per pack or the amount levied under state law, whichever is greater (§58.1-3831). No county cigarette tax is applicable within town limits if the town's governing body does not authorize that county to levy the tax. The cigarette tax is a flat fee levied on each package of cigarettes. Unlike the meals and transient occupancy taxes, which are added directly onto the bill at the time of purchase, the cigarette tax is added onto the price per pack before the purchaser buys the cigarettes. In addition, localities which levy a tobacco license tax on wholesalers and/or retailers are also listed in **Table 17.1** next to the cigarette tax. The tobacco license tax is levied either as a flat tax or as a portion of gross receipts. If no schedule is given in the **Table 17.1**, then it should be read as a flat tax. A total of 19 cities levy some sort of tax on cigarettes, while 2 counties and 14 towns report doing so. Taxes ranges from \$0.02 to \$0.375 on a pack.

### **Admissions Tax**

Events to which admissions are charged are classified into five groups by §58.1-3817 of the *Code of Virginia*; they are: 1) those events from which the gross receipts go entirely to charitable purposes, 2) admissions charged for events sponsored by public and private educational institutions, 3) admissions charged for entry into museums, botanical or similar gardens, and zoos, 4) admissions charged for sporting events, and 5) all other admissions. In imposing the admissions tax, localities have the authority to tax each class of admissions with the same or with a different tax rate. A 1999 amendment to §58.1-3818 allows a locality to exempt certain qualified charitable events from admissions tax charges. Four counties (Fairfax, Arlington, Dinwiddie, and Prince George) have been granted permission to levy an admissions tax at a rate not to exceed 10 percent of the amount of charge for admissions (§§58.1-3818 and 58.1-3840). Only two counties in Virginia—Dinwiddie and Roanoke—currently levy the admissions tax. Cities and towns are granted the authority (indirectly) to levy the admissions tax under the "general taxing powers" found in their charters (§58.1-3840). Sixteen cities and one town (Vinton) reported levying the admissions tax

### **Motor Fuels Sales Tax**

Under §58.1-1720, any county or city which is a member of a transportation district with a commuter mass transport system, or in any transportation district subject to §15.1-1357 (B) (6) and which is contiguous to the Northern

Virginia Transportation District may levy a sales tax of 2 percent on the retail price of fuels sold for any other purpose than resale. Furthermore, §58.1-1721 requires that during the first full fiscal year in which the tax is levied, the real estate tax and/or other locally levied taxes must be reduced in an amount that would have been or has been spent by the locality on rail or bus services,

but is instead paid for by the revenues of the sales tax on fuels.

The tax is imposed by few localities. Three cities (Fredericksburg, Ma-

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nassas, and Manassas Park), and 4 counties (Fairfax, Loudoun, Prince William, and Stafford) levy the 2 percent tax.

**Table 17.1**  
**Restaurant, Transient Occupancy, Cigarette, Admissions,**  
**and Motor Vehicle Fuel Excise Taxes, 1999**

Locality	Restaurant and/or Meals Tax(%)	Transient Occupancy Tax (%)	Cigarette Tax (\$ Per Pack)	Admissions Tax (%)	Motor Vehi- cle Fuel Tax (%)
<b>Cities</b>	Note: All cities responded to the survey.				
Alexandria	3.0	5.5% plus \$1 per night	N/A	N/A	N/A
Bedford	5.0	5.0	0.10	N/A	N/A
Bristol	5.0	5.0	0.04 (20 cig.) 0.05 (25 cig.)	N/A	N/A
Brodnax	4.0	4.0	N/A	5.0	N/A
Buena Vista	4.0	4.0	N/A	N/A	N/A
Charlottesville	3.0	5.0	0.12	N/A	N/A
Chesapeake	5.5	6.0	0.25 (20 cig.) 0.3125 (25 cig.) 0.375 (30 cig.)	10.0	N/A
Clifton Forge	4.0	N/A	0.04 (20 cig.) 0.05 (25 cig.)	N/A	N/A
Colonial Heights	5.0	5.0	N/A	N/A	N/A
Covington	4.0	2.0	N/A	N/A	N/A
Danville	4.5	2.0	...	N/A	N/A
Emporia	5.0	5.0	N/A	N/A	N/A
Fairfax	2.0	4.0	0.25 (20 cig.) 0.3125 (25 cig.)	N/A	N/A
Falls Church	4.0	5.0	0.25 (20 cig.) 0.3125 (25 cig.)	N/A	N/A
Franklin	4.5	5.0	0.25	N/A	N/A
Fredericksburg	4.5	4.0	0.05	4.0	2.0
Galax	4.0	N/A	N/A	N/A	N/A
Hampton	4.5	5.5	0.35	5.0	N/A
Harrisonburg	5.0	5.0	...	5.0	N/A
Hopewell	4.5	4.5	N/A	N/A	N/A
Lexington	4.0	3.0	N/A	N/A	N/A
Lynchburg	5.5	5.5	0.15 (20 cig.) 0.1875 (25 cig.)	5.0	N/A
Manassas	4.0	4.0	0.15 (20 cig.)	N/A	2.0
Manassas Park	4.0	N/A	0.15	N/A	2.0
Martinsville	4.0	N/A	N/A	N/A	N/A
Newport News	4.5	5.5	0.25 (20 cig.) 0.3125 (25 cig.)	5.0	N/A
Norfolk	5.5	8.0	0.30 (20 cig.) 0.375 (25 cig.)	10.0	N/A
Norton	5.0	4.0	N/A	N/A	N/A
Petersburg	3.0	4.0	0.10 (20 cig.)	0.05	N/A
Poquoson	4.0	N/A	N/A	N/A	N/A

N/A Not applicable.

... No response provided.

Table 17.1 (continued)

Locality	Restaurant and/or Meals Tax(%)	Transient Occupancy Tax (%)	Cigarette Tax (\$ Per Pack)	Admissions Tax (%)	Motor Vehicle Fuel Tax (%)
<b>Cities (continued)</b>					
Portsmouth	6.5	6.5	N/A	10.0	N/A
Radford	4.0	2.0	N/A	N/A	N/A
Richmond	5.0	8.0	N/A	6.0	N/A
Roanoke	4.0	5.0	0.17	5.0	N/A
Salem	4.0	4.0	N/A	5.0	N/A
Staunton	5.0	4.0	N/A	N/A	N/A
Suffolk	5.0	5.0	0.30 (20 cig.) 0.375 (25 cig.)	N/A	N/A
Virginia Beach	4.5	5.5 9.9 <sup>a</sup>	0.27 (20 cig.) 0.3375 (25 cig.)	10.0 <sup>b</sup> 5.0 <sup>c</sup>	N/A
Waynesboro	4.0	4.0	0.04	N/A	N/A
Williamsburg	5.0	5.0	N/A	N/A	N/A
Winchester	4.0	4.0	0.10	5.0	N/A
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.				
Accomack	N/A	2.0	N/A	N/A	N/A
Albemarle	4.0	5.0	N/A	N/A	N/A
Alleghany	4.0	2.0	N/A	N/A	N/A
Amherst	4.0	3.0	N/A	N/A	N/A
Appomattox	5.0	N/A	N/A	N/A	N/A
Arlington	4.0	5.25	0.05 (20 cig.) 0.0625 (25 cig.)	N/A	N/A
Augusta	4.0	4.0	N/A	N/A	N/A
Bedford	4.0	2.0	N/A	N/A	N/A
Bland	4.0	2.0	N/A	N/A	N/A
Botetourt	4.0	4.0	N/A	N/A	N/A
Buchanan	N/A	2.0	N/A	N/A	N/A
Caroline	4.0	5.0	N/A	N/A	N/A
Carroll	4.0	2.0	N/A	N/A	N/A
Chesterfield	N/A	6.0	N/A	N/A	N/A
Clarke	N/A	2.0	N/A	N/A	N/A
Craig	4.0	N/A	N/A	N/A	N/A
Culpeper	N/A	2.0	N/A	N/A	N/A
Dinwiddie	4.0	2.0	N/A	4.0	N/A
Fairfax	N/A	2.0	0.05 (20 cig.) 0.0625 (25 cig.) 0.75 (30 cig.)	N/A	2.0
Franklin	4.0	2.0	N/A	N/A	N/A

N/A Not applicable.

<sup>a</sup> Imposed on special districts.<sup>b</sup> For concert events.<sup>c</sup> For sporting events.

Table 17.1 (continued)

Locality	Restaurant and/or Meals Tax(%)	Transient Occupancy Tax (%)	Cigarette Tax (\$ Per Pack)	Admissions Tax (%)	Motor Vehi- cle Fuel Tax (%)
<b>Counties (continued)</b>					
Frederick	2.0	2.0	N/A	N/A	N/A
Giles	N/A	2.0	N/A	N/A	N/A
Gloucester	4.0	N/A	N/A	N/A	N/A
Greene	4.0	2.0	N/A	N/A	N/A
Greensville	4.0	2.0	N/A	N/A	N/A
Halifax	N/A	2.0	N/A	N/A	N/A
Hanover	N/A	8.0	...	N/A	N/A
Henrico	N/A	8.0	N/A	N/A	N/A
Henry	4.0	2.0	...	N/A	N/A
Isle of Wight	N/A	2.0	N/A	N/A	N/A
James City	4.0	4.0	N/A	N/A	N/A
King George	4.0	2.0	N/A	N/A	N/A
Lee	N/A	2.0	N/A	N/A	N/A
Loudoun	N/A	5.0	N/A	N/A	2.0
Madison	4.0	N/A	N/A	N/A	N/A
Montgomery	N/A	2.0	N/A	N/A	N/A
Nelson	4.0	2.0	N/A	N/A	N/A
Northampton	N/A	2.0	N/A	N/A	N/A
Nottoway	N/A	2.0	N/A	N/A	N/A
Orange	N/A	2.0	N/A	N/A	N/A
Page	4.0	2.0	N/A	N/A	N/A
Prince George	N/A	2.0	N/A	N/A	N/A
Prince William	N/A	5.0	N/A	N/A	2.0
Pulaski	4.0	N/A	N/A	N/A	N/A
Roanoke	4.0	5.0	N/A	5.0	N/A
Rappahannock	4.0	2.0 <sup>d</sup>	N/A	N/A	N/A
Rockbridge	4.0	2.0	N/A	N/A	N/A
Rockingham	N/A	2.0	N/A	N/A	N/A
Shenandoah	N/A	2.0	N/A	N/A	N/A
Spotsylvania	4.0	5.0	N/A	N/A	N/A
Stafford	4.0	2.0	N/A	N/A	2.0
Washington	N/A	2.0	N/A	N/A	N/A
Wythe	4.0	5.0	N/A	N/A	N/A
York	4.0	5.0	N/A	N/A	N/A

N/A Not applicable.

... No response provided.

<sup>d</sup> 4% if meals are included.

Table 17.1 (continued)

Locality	Restaurant and/or Meals Tax(%)	Transient Occupancy Tax (%)	Cigarette Tax (\$ Per Pack)	Admissions Tax (%)	Motor Vehicle Fuel Tax (%)
<b>Towns</b>					
Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.					
Abingdon	4.0	4.0	N/A	N/A	N/A
Altavista	5.5	5.5	N/A	N/A	N/A
Amherst	4.0	2.0	N/A	N/A	N/A
Appomattox	5.0	5.0	N/A	N/A	N/A
Ashland	4.0	4.0	N/A	N/A	N/A
Berryville	2.0	N/A	N/A	N/A	N/A
Big Stone Gap	5.0	5.0	...	N/A	N/A
Blacksburg	4.0	4.0	0.10 (20 cig.)	N/A	N/A
Blackstone	4.5	N/A	N/A	N/A	N/A
Bluefield	3.0	N/A	0.02	N/A	N/A
Bowling Green	4.0	5.0	N/A	N/A	N/A
Bridgewater	4.0	N/A	N/A	N/A	N/A
Buchanan	4.0	N/A	N/A	N/A	N/A
Cedar Bluff	4.0	N/A	N/A	N/A	N/A
Chase City	4.0	N/A	N/A	N/A	N/A
Chilhowie	3.0	N/A	0.02	N/A	N/A
Chincoteague	4.0	2.0	N/A	N/A	N/A
Christiansburg	4.0	4.0	N/A	N/A	N/A
Clarksville	4.0	3.0	N/A	N/A	N/A
Clintwood	4.0	3.0	N/A	N/A	N/A
Coeburn	5.0	N/A	N/A	N/A	N/A
Colonial Beach	3.0	3.0	N/A	N/A	N/A
Crewe	4.5	N/A	N/A	N/A	N/A
Culpeper	4.5	4.5	0.10	N/A	N/A
Damascus	4.0	4.0	N/A	N/A	N/A
Dublin	4.0	N/A	N/A	N/A	N/A
Dumfries	4.0	4.0	...	N/A	N/A
Edinburg	N/A	2.0	N/A	N/A	N/A
Farmville	4.5	4.5	N/A	N/A	N/A
Fincastle	4.0	N/A	N/A	N/A	N/A
Fries	4.0	N/A	N/A	N/A	N/A
Front Royal	4.0	6.0	N/A	N/A	N/A
Gordonsville	4.5	N/A	N/A	N/A	N/A
Grundy	4.0	N/A	0.02	N/A	N/A
Haysi	4.0	N/A	N/A	N/A	N/A

N/A Not applicable.

... No response provided

Table 17.1 (continued)

Locality	Restaurant and/or Meals Tax(%)	Transient Occupancy Tax (%)	Cigarette Tax (\$ Per Pack)	Admissions Tax (%)	Motor Vehicle Fuel Tax (%)
<b>Towns (continued)</b>					
Herndon	N/A	6.0	0.20 (20 cig.)	N/A	N/A
Hillsville	4.0	4.0	N/A	N/A	N/A
Honaker	4.0	N/A	N/A	N/A	N/A
Kilmarnock	4.0	N/A	N/A	N/A	N/A
Lebanon	4.0	4.0	N/A	N/A	N/A
Leesburg	3.5	6.0	0.25 (20 cig.) 0.3125 (25 cig.) 0.375 (30 cig.)	N/A	N/A
Louisa	3.0	N/A	N/A	N/A	N/A
Luray	4.0	3.0	N/A	N/A	N/A
Madison	4.0	N/A	N/A	N/A	N/A
Marion	5.0	4.0	0.02 (20 cig.) 0.03 (25 cig.)	N/A	N/A
Middleburg	3.0	3.0	N/A	N/A	N/A
Middletown	2.0	2.0	N/A	N/A	N/A
Monterey	1.0	N/A	N/A	N/A	N/A
Mount Jackson	2.0	N/A	N/A	N/A	N/A
New Market	4.0	3.0	N/A	N/A	N/A
Onancock	N/A	2.0	N/A	N/A	N/A
Orange	4.5	N/A	N/A	N/A	N/A
Pearisburg	4.0	N/A	N/A	N/A	N/A
Pembroke	4.0	N/A	N/A	N/A	N/A
Pennington Gap	3.0	2.0	N/A	N/A	N/A
Pulaski	4.0	N/A	0.10 (20 cig.) 0.13 (25 cig.)	N/A	N/A
Purcellville	3.0	N/A	0.20 (20 cig.) 0.25 (25 cig.) 0.30 (30 cig.)	N/A	N/A
Richlands	4.0	N/A	N/A	N/A	N/A
Rocky Mount	4.0	2.0	N/A	N/A	N/A
Rural Retreat	4.0	N/A	N/A	N/A	N/A
Saint Paul	5.0	N/A	N/A	N/A	N/A
Saltville	5.0	N/A	0.05	N/A	N/A
Scottsville	4.0	5.0	...	N/A	N/A
Shenandoah	4.0	4.0	N/A	N/A	N/A
Smithfield	2.0	N/A	N/A	N/A	N/A
South Boston	3.0	4.5	N/A	N/A	N/A
South Hill	3.5	3.5	N/A	N/A	N/A
Stanley	4.0	4.0	N/A	N/A	N/A
Stephens City	2.0	N/A	N/A	N/A	N/A
Strasburg	4.0	N/A	N/A	N/A	N/A

N/A Not applicable.

... No response provided



Table 17.1 (continued)

Locality	Restaurant and/or Meals Tax(%)	Transient Occupancy Tax (%)	Cigarette Tax (\$ Per Pack)	Admissions Tax (%)	Motor Vehi- cle Fuel Tax (%)
<b>Towns (continued)</b>					
Tappahannock	3.0	2.0	N/A	N/A	N/A
Tazewell	4.0	N/A	N/A	N/A	N/A
Toms Brook	3.0	N/A	...	N/A	N/A
Vienna	3.0	3.0	0.20 (20 cig.) 0.25 (25 cig.)	N/A	N/A
Vinton	4.0	2.0	N/A	5.0	N/A
Warrenton	4.0	4.0	0.15 (20 cig.) 0.1875 (25 cig.) 0.225 (30 cig.)	N/A	N/A
Warsaw	2.0	N/A	N/A	N/A	N/A
Washington	2.5	2.5	N/A	N/A	N/A
Waverly	3.5	N/A	N/A	N/A	N/A
West Point	4.0	N/A	...	N/A	N/A
Windsor	4.0	N/A	N/A	N/A	N/A
Wise	4.0	N/A	N/A	N/A	N/A
Woodstock	4.0	N/A	N/A	N/A	N/A
Wytheville	4.0	3.0	0.03 (20 cig.) 0.045 (25 cig.)	N/A	N/A
N/A	Not applicable.				
...	No response provided.				



## Section 18

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### Taxes on Natural Resources, 1999

Localities are permitted to impose several taxes on natural resources. **Table 18.1** provides tax rates for the 4 cities and 24 counties having such natural resource related taxes in effect during the 1999 tax year.

#### Severance Taxes

Under §§58.1-3712 and 58.1-3712.1, any city or county may levy a license tax on persons engaged in severing coal, gases or oil from the earth. The maximum rate permitted for severing coal and gases is 1 percent of the gross receipts from sales, while the maximum rate permitted for severing oil is one-half of 1 percent from the sale of the severed oil. Cities or counties may impose an additional mineral license tax of 1 percent of the gross receipts from the sale of gases as authorized by §58.1-3713.4. The funds from this additional levy are paid into the general fund of the localities except in the counties of Buchanan, Dickenson, Lee, Russell, Scott, Tazewell, and Wise and the City of Norton, where one-half of the revenues must be paid to the Virginia Coalfield Economic Development Fund. If localities enact these taxes, they cannot tax mineral lands under §58.1-3286. However, they are permitted to impose an additional mineral license tax on oil and gas not to exceed 1 percent of gross receipts.

A coal and gas severance tax is levied by the City of Norton and 9 counties, and an oil severance tax is levied by 7 counties. An additional gas severance tax is collected by 4 counties.

Four cities and 22 counties levy an additional mineral license tax.

#### Taxation of Mineral Lands

Under §58.1-3286 of the *Code of Virginia*, localities are required to "specially and separately assess at the fair market value all mineral lands and the improvements thereon" and enter those assessments separately from other lands. However, if localities choose to adopt §§58.1-3712 and 58.1-3712.1, they may not tax minerals under §58.1-3286. Localities may request technical assistance in assessing mineral lands and minerals from the Virginia Department of Taxation, provided money is available to the department to defray the cost of the assistance (§58.1-3287). Mineral lands are taxed at the same rate as other real estate in the locality.

#### Coal and Gas Road Improvement Tax

Localities are permitted by §58.1-3713 to levy up to an additional 1 percent license tax on the gross receipts of coal and gas companies (i.e., in addition to the severance tax). The amount collected under this tax must be paid into a special fund to be called the Coal and Gas Road Improvement Fund of that particular county or city. At its discretion, a county may elect to improve the roads of cities and towns within its boundaries, provided the municipality gives its consent. One-half of the revenue paid to this fund may be used for the purpose of funding the construction of new

water systems and lines in areas of insufficient natural supplies. Localities are required to develop and ratify an annual funding plan for such projects. Under §58.1-3713.1, 20 percent of the funds collected in Wise County are to be distributed to the City of Norton and the six incorporated towns within the county's boundaries (Appalachia, Big Stone Gap, Coeburn, Pound, Saint Paul, and Wise). The distribution is based on the following formula: a) 25 percent shall be divided among the incorporated towns and city based on the number of registered motor vehicles in each town and the City of Norton, and b) 75 percent shall be divided equally among the towns and the City of Norton.

The Coal and Gas Road Improvement Advisory Committee in

each city and county must develop a plan before July 1 of each year for road improvements for the following fiscal year. For localities that comprise the Virginia Coalfield Economic Development Authority, the receipts from this tax must be distributed as follows: three-fourths for the Coal and Gas Road Improvement Fund and one-fourth to the Virginia Coalfield Economic Development Fund. The purpose of this fund is to enhance the economic base for the seven counties and one city which comprise the Authority. The member communities are Lee, Wise, Scott, Buchanan, Russell, Tazewell, and Dickenson counties and the City of Norton. Eight counties and the City of Norton levy a coal and gas road improvement tax.

**Table 18.1**  
**Natural Resource Taxes, 1999**

Locality	Coal & Gases Severance Tax (%)	Oil Severance Tax (%)	Additional Gas Severance Tax (%)	Additional Mineral License Tax (Per \$100 Gross Receipts)	Coal & Gas Road Tax (%)
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.				
Buena Vista	N/A	N/A	N/A	0.92	N/A
Harrisonburg	N/A	N/A	N/A	0.62	N/A
Norton	1.0	N/A	N/A	0.05/ton <sup>a</sup>	1.0
Roanoke	N/A	N/A	N/A	1.23	N/A
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.				
Albemarle	N/A	N/A	N/A	0.72	N/A
Amherst	N/A	N/A	N/A	0.51	N/A
Bedford	N/A	N/A	N/A	0.64	N/A
Brunswick	N/A	N/A	N/A	0.59	N/A
Buchanan	1.0	1.0	1.0	0.59	1.0
Caroline	N/A	N/A	N/A	0.71	N/A
Dickenson	1.0 <sup>b</sup>	3.0 <sup>b</sup>	N/A	0.65	1.0
Dinwiddie	N/A	N/A	N/A	0.74	N/A
Fauquier	N/A	N/A	N/A	1.06 <sup>c</sup>	N/A
Goochland	N/A	N/A	N/A	0.90	N/A
Grayson	N/A	N/A	N/A	0.71	N/A
Greene	N/A	N/A	N/A	0.589	N/A
Greensville	N/A	N/A	N/A	0.61	N/A
Henry	N/A	N/A	N/A	0.61	N/A
King George	N/A	N/A	N/A	0.75	N/A
Lee	1.0	0.5	2.0	0.65	1.0
Pittsylvania	N/A	N/A	N/A	0.48	N/A
Pulaski	1.0	N/A	N/A	N/A	1.0
Rockbridge	N/A	N/A	N/A	0.63	N/A
Rockingham	1.0	1.0	N/A	0.68	N/A
Russell	2.0	3.0	N/A	0.64	1.0
Scott	2.0	1.0	N/A	N/A	1.0
Tazewell	2.0	N/A	1.0	0.56	1.0
Wise	1.0	0.5	1.0	0.52	1.0
<b>Towns</b>	No towns that responded to this survey imposed these types of taxes.				
N/A	Not applicable.				
<sup>a</sup>	Mineral loading tax.				
<sup>b</sup>	Selling price.				
<sup>c</sup>	Includes \$0.06 fire and rescue tax.				



## Section 19

### Legal Document Taxes, 1999

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Section §58.1-3800 of the *Code of Virginia* authorizes the governing body of any city or county to impose a recordation tax in an amount equal to one-third of the state recordation tax. However, no tax shall be levied by local governments when the state recordation tax imposed under the “Virginia Recordation Tax Act” is 50 cents. Currently, the state recordation tax is 15 cents per \$100, or a fraction thereof (§58.1-801). In addition, §§58.1-3805 and 58.1-1718 authorize cities and counties to impose a tax on the probate of every will or grant of administration equal to one-third of the state tax on such probate or grant of administration. Currently, the state tax on wills and administration is 10 cents per \$100 or a fraction of \$100 for estates valued at greater than \$5,000 (§58.1-1712). However, if a city cites tax rates that exceed the maximum of one-third of the state’s current rates, it may be presumed that the tax rates in such locali-

ties fall under a clause in §§58.1-3802 and 58.1-3808, that qualifies the above restrictions, stating, “This article shall not be construed as affecting or repealing any city charter provision.”

**Table 19.1** provides information on the recordation tax and the wills and administration tax for the 34 cities and 77 counties that reported imposing one or both of them. The recordation tax rate for cities ranges from 1.0 cents per \$100 (Williamsburg) to 7.5 cents per \$100 (Bristol), but the overwhelming majority of the cities that charge recordation taxes charge 5.0 cents per \$100 (31 cities). A tax on wills and administration is levied by 18 cities, with 14 of them charging 3.3 cents per \$100. The bulk of counties also impose a recordation tax of 5.0 cents per \$100 (73 of the 77 reporting counties), while 27 of the 32 counties that tax wills and administration documents charge 3.3 cents per \$100.

**Table 19.1**  
**Legal Document Taxes, 1999**

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Alexandria	5.0	N/A
Bedford	5.0	3.3
Bristol	7.5	N/A
	(\$12.00 per instrument)	
Buena Vista	5.0	3.3
Charlottesville	5.0	3.3
Chesapeake	5.0	N/A
Clifton Forge	5.0-deeds	N/A
Colonial Heights	5.0	3.3
Covington	5.0	N/A
Danville	5.0	N/A
Emporia	5.0	3.3
Fairfax	5.0	N/A
Falls Church	5.0	N/A
Franklin	5.0	10.0 <sup>a</sup>
Fredericksburg	5.0	3.3
Harrisonburg	5.0	N/A
Hopewell	5.0	10.0
Lexington	5.0	N/A
Lynchburg	5.0 <sup>b</sup>	3.3
Manassas	1.7	N/A
Manassas Park	5.0	N/A
Martinsville	5.0	3.3
Petersburg	5.0	3.3
Poquoson	5.0	N/A
Portsmouth	5.0	3.3
Radford	5.0	N/A
Richmond	5.0	N/A
Roanoke	5.0	5.0
Salem	5.0	3.3
Staunton	5.0	N/A
Suffolk	5.0	3.3
Waynesboro	5.0	3.3
Williamsburg	1.0	1.0
Winchester	5.0	3.3

N/A Not applicable.

<sup>a</sup> On estates over \$1000 (\$1.00 minimum)

<sup>b</sup> Lynchburg levies \$0.05/ \$500 of consideration.



**Table 19.1 (continued)**

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Accomack	5.0	N/A
Albemarle	5.0	3.3
Alleghany	5.0	3.3
Amherst	5.0	N/A
Appomattox	5.0	N/A
Arlington	5.0	3.3
Augusta	5.0	3.3
Bedford	5.0	3.3
Bland	5.0	N/A
Botetourt	5.0	3.3
Brunswick	5.0	3.3
Buchanan	5.0	N/A
Buckingham	5.0	3.3
Campbell	5.0	N/A
Caroline	5.0	10.0 <sup>c</sup>
Carroll	5.0	3.3
Charles City	1.0	N/A
Charlotte	5.0	N/A
Chesterfield	5.0	N/A
Clarke	5.0	3.3
Craig	5.0	N/A
Culpeper	5.0	N/A
Dickenson	5.0	N/A
Dinwiddie	5.0	N/A
Essex	5.0	N/A
Fairfax	5.0	N/A
Fauquier	5.0	3.3
Floyd	1.0	3.3
Fluvanna	5.0	3.3
Franklin	5.0	N/A
Frederick	5.0	3.3
Gloucester	5.0	N/A
Goochland	5.0	3.3
Greene	5.0	3.3
Greensville	5.0	10.0

N/A Not applicable.

<sup>c</sup> On estates over \$5,000.

**Table 19.1 (continued)**

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
<b>Counties (continued)</b>		
Halifax	5.0	3.3
Hanover	5.0	N/A
Henrico	5.0	N/A
Henry	5.0	5.0
Highland	5.0	N/A
Isle of Wight	5.0	N/A
James City	5.0	N/A
King & Queen	5.0	N/A
King George	5.0	N/A
Lee	5.0	3.3
Loudoun	5.0	3.3
Louisa	5.0	N/A
Lunenburg	5.0	3.3
Madison	5.0	N/A
Mathews	5.0	N/A
Middlesex	5.0	N/A
Montgomery	5.0	N/A
Nelson	5.0	N/A
Northampton	5.0	3.0 <sup>d</sup>
Orange	5.0	N/A
Powhatan	5.0	3.3
Prince George	5.0	3.3
Prince William	5.0	3.3
Pulaski	5.0	N/A
Rappahannock	5.0	3.3
Roanoke	5.0	N/A
Rockbridge	5.0	N/A
Rockingham	5.0	N/A
Russell	5.0	N/A
Scott	5.0	3.3
Shenandoah	5.0	N/A
Southampton	5.0	N/A
Spotsylvania	5.0	N/A
Stafford	10.0	N/A
Surry	5.0	N/A

N/A Not applicable.

<sup>d</sup> On estates over \$500.

**Table 19.1 (continued)**

Locality	Recordation Tax Rate (Cents per \$100)	Tax on Wills and Administration (Cents per \$100)
<b>Counties (continued)</b>		
Sussex	5.0	N/A
Tazewell	5.0	N/A
Warren	5.0	3.3
Westmoreland	5.0	N/A
Wise	5.0	3.3
Wythe	2.0	10.0
York	5.0	N/A
<b>Towns</b>	Note: No towns imposed these taxes.	
N/A Not applicable.		



## Section 20

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### Refuse and Recycling Collection Charges, 1999

Some Virginia localities levy a refuse collection service fee, while others cover refuse collection costs with general tax revenues or leave refuse collection to private contractors. **Table 20.1** shows information reported on refuse collection by all 40 cities, and by 27 counties and 122 towns. The table contains information on frequency of collection, collection fees, and private contracting.

A majority of cities and counties provide services on a weekly basis. Only the cities of Bedford, Fredericksburg, and Lexington, and the counties of Appomattox and Floyd offer collection more frequently. Of the 122 towns, 95 provide weekly collection. In addition, 30 cities, 11 counties, and 74 towns impose a refuse collection service fee. Also, 10 cities, 7 counties, and 55 towns contract with private firms for refuse collection.

The unweighted mean weekly refuse collection fee for residential service is \$7.72. The mean for commercial/industrial service is \$15.74. For weekly residential collection, the median is \$7.00, and the first and third quartiles are \$5.00 and \$10.00, respectively. For weekly commercial and industrial collection, the median is \$12.00, and the first

and third quartiles are \$6.50 and \$17.00 respectively.

In addition to refuse collection services, a number of localities have instituted recycling programs. These programs have been established and financed in a variety of ways. Usually, a locality either provides the service and finances the collection with a service charge, or contracts with a private firm. Recycling collection charges for those communities that responded to the recycling question are shown in **Table 20.2**

Thirty-five cities, 67 counties, and 80 towns responded to the questions. Of the 35 cities, 17 provided recycling collection and 17 contracted it out. Twenty-eight counties provided services while 35 contracted them out. Of the towns, 17 had their services provided by the county, 26 provided direct services, and 35 contracted them out. For localities that charged a service fee, the amount ranged anywhere from \$1.00 a month to \$79 a year.

When answering the questions, 2 cities, 4 counties, and 1 town provided detail on collection fees for miscellaneous refuse items (**Table 20.3**).



**Table 20.1  
Refuse Collection Charges, 1999**

Locality	Frequency of Collections per Week	Collection Fee* (Dollars Per Month)	Locality Contracts with Private Firms for Refuse Collection
<b>Cities</b>	Note: All cities responded to the survey.		
Alexandria	R: 1 CI: 1	R: 15.42 CI: N/A	No
Bedford <sup>a</sup>	R: 2 CI: 2	R: 6.50 CI: 15.00 minimum	No
Bristol	R: 1 CI: 1	R: N/A CI: Varies <sup>b</sup>	No
Buena Vista	R: 1 CI: 2	R: 10.00 CI: 20.00 minimum	No
Charlottesville	R: 1  CI: Every 6 days	R: Sticker 0.40/16 gallons; : 0.80/32 gallons CI: ...	No
Chesapeake	R: 1 CI: N/A	R: N/A CI: N/A	Yes
Clifton Forge	R: 1 CI: As required	R: 13.50 CI: 13.50 - 65.25	No
Colonial Heights	R: 1 CI: 1	R: 7.00 CI: 7.00	Yes
Covington	R: 1 CI: 7	R: 7.25 CI: 10.25	No
Danville	R: 1 CI: 5	R: 13.80 CI: 136.90	Yes
Emporia	R: 1 CI: N/A	R: N/A CI: N/A	No
Fairfax	R: 1 CI: N/A	R: N/A CI: N/A	No
Falls Church	R: 1 CI: N/A	R: 32.50/2 cubic yards <sup>c</sup> CI: N/A	Yes
Franklin	R: 1 CI: Varies <sup>d</sup> CI: 4	R: 11.45 CI: 11.45 CI: 16.30 - 21.50	No
Fredericksburg	R: 2 CI: N/A	R: 11.40 <sup>e</sup> CI: N/A	No
Galax	R: 1 CI: 2	R: 8.00 CI: 16.00	No
Hampton <sup>f</sup>	R: 1  CI: 1	R: Recycle 6.59; No recycle 20.80 CI: \$38/ton (land fill tipping)	Yes
Harrisonburg	R: 1 CI: 7	R: 8.30 CI: 15.70 minimum	No

\* Key to abbreviations: R: Residential; C: Commercial; I: Industrial

... No response provided.

N/A Not applicable.

<sup>a</sup> Bedford imposes a \$49.00 tipping fee

<sup>b</sup> According to City Ordinance 11-61.

<sup>c</sup> Special collections and appliances are \$25.00 each.

<sup>d</sup> Frequency of collection is based on number of containers.

<sup>e</sup> High density areas \$14.00 every 2 months.

<sup>f</sup> Hampton imposes a \$36.00/ton tipping fee

**Table 20.1 (continued)**

Locality	Frequency of Collections per Week	Collection Fee* (Dollars Per Month)	Locality Contracts with Private Firms for Refuse Collection
<b>Cities (continued)</b>			
Hopewell	R: 1 CI: 1	R: 11.59 CI: 13.51	No
Lexington	R: 2 CI: 3 - 5	R: N/A CI: Based on business type	No
Lynchburg <sup>g</sup>	R: 1  CI: 1	R: Tags: 0.45/13 gallons; 0.95/45 gallons CI: Tags: 0.45/13 gallons; 0.95/45 gallons	No
Manassas <sup>h</sup>	R: 1: Detached; 2: Town House/ Mobile Home  CI: 2	R: 10.56:Detached; 13.10:Town House/ Mobile Home CI: 10.46	Yes
Manassas Park	R: 1 CI: N/A	R: N/A CI: N/A	Yes
Martinsville	R: 1 CI: 2	R: 7.50 CI: 15.50/Dumpster	No
Newport News	R: 1  CI: N/A	R: 8.44 Medium; 10.12 Standard CI: N/A	No
Norfolk	R: 1 CI: 1	R: 8.60 CI: 45.14: Downtown; 18.22: Outside District	No
Norton	R: 1 CI: 7	R: 5.00 CI: N/A	No
Petersburg	R: 1 CI: 1	R: 7.00 CI: 7.00	No
Poquoson	R: 1 CI: N/A	R: 1.65/Bag CI: N/A	No
Portsmouth	R: Varies CI: Varies	R: N/A CI: N/A	No
Radford	R: 1 CI: As required	R: 13.00 CI: Based on size/frequency	No
Richmond	R: 1 CI: None	R: 10.00 CI: N/A	No
Roanoke	R: 1 CI: 1	R: N/A CI: N/A	No
Salem	R: 1 CI: 1	R: N/A CI: Varies <sup>i</sup>	Yes
Staunton	R: 1 CI: 4	R: 12.70 CI: 12.70	No
Suffolk	R: 1 CI: 1	R: N/A CI: N/A	No

\* Key to abbreviations: R: Residential; C: Commercial; I: Industrial  
N/A Not applicable.

... No response provided

<sup>g</sup> Tipping fee for city of Lynchburg is \$48.00 per ton of refuse.

<sup>h</sup> Tipping fees are \$44.50 for City of Manassas; \$48.00 at the gate for other jurisdictions.

<sup>i</sup> Tipping fee for dumpsters is \$5.00 if franchise is recycling program participant; if not, tipping fee is \$10.00.

**Table 20.1 (continued)**

Locality	Frequency of Collections per Week	Collection Fee* (Dollars Per Month)	Locality Contracts with Private Firms for Refuse Collection
<b>Cities (continued)</b>			
Virginia Beach	R: 1-7 CI: ...	R: N/A CI: ...	Yes
Waynesboro <sup>j</sup>	R: 1 CI: Varies	R: 8.50 CI: Based on amount	No
Williamsburg	R: 3 CI: N/A	R: N/A CI: N/A	Yes
Winchester	R: 1 CI: 1	R: N/A CI: N/A	No
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.		
Accomack <sup>k</sup>	R: N/A CI: N/A	R: N/A CI: N/A	No
Alleghany	R: 1 CI: 1-5	R: N/A CI: 0.00/1 <sup>st</sup> pickup; 5.00/addl. pickup	No
Amherst	R: 1 CI: 1	R: 4.50 CI: 6.50	Yes
Appomattox	R: 2 CI: 7	R: N/A CI: N/A	No
Arlington	R: 1 CI: N/A	R: 13.38 <sup>l</sup> CI: N/A	Yes
Bland	R: 1 CI: N/A	R: 7.00 CI: N/A	Yes
Brunswick	R: As required CI: As required	R: N/A CI: N/A	No
Buchanan	R: 1 CI: 1	R: N/A CI: 4.00/yard	No
Buckingham	R: 7 CI: N/A	R: N/A CI: N/A	No
Caroline <sup>m</sup>	R: N/A CI: N/A	R: N/A CI: N/A	No
Carroll	R: 1 CI: 1	R: N/A CI: N/A	Yes
Chesterfield	R: Monthly CI: N/A	R: 1.00/bag or 30 gallon can CI: N/A	No
Dickenson <sup>n</sup>	R: 1 CI: 1	R: N/A CI: N/A	No
Dinwiddie	R: N/A CI: Rental only	R: N/A CI: N/A	No
Fairfax	R: 1 CI: N/A	R: 17.50 CI: N/A	No

\* Key to abbreviations: R: Residential; C: Commercial; I: Industrial  
N/A Not applicable.

<sup>j</sup> The City of Waynesboro imposes a tipping fee of \$44.00/ton

<sup>k</sup> Accomack County imposes a tipping fee of \$31.00/ton

<sup>l</sup> Includes annual \$19.52 recycling collection fee.

<sup>m</sup> Caroline County imposes a tipping fee of \$25.00/ton

<sup>n</sup> Dickenson County imposes a tipping fee of \$25.00/ton



**Table 20.1 (continued)**

Locality	Frequency of Collections per Week	Collection Fee* (Dollars Per Month)	Locality Contracts with Private Firms for Refuse Collection
<b>Counties (continued)</b>			
Floyd	R: 2 CI: N/A	R: N/A CI: N/A	No
Giles	R: 1 CI: 1	R: 13.75 CI: 25.00	No
Grayson	R: 1 CI: 1	R: N/A CI: N/A	No
Halifax	R: 1 CI: N/A	R: N/A CI: N/A	Yes
Hanover <sup>o</sup>	R: N/A CI: N/A	R: N/A C: N/A	No
Henrico	R: 1 CI: 1	R: 21.00 CI: 21.00 per 3 cans/week	No
Lee	R: N/A CI: 2	R: N/A CI: N/A	No
Montgomery	R: N/A CI: Varies	R: N/A CI: N/A	No
Pulaski <sup>p</sup>	R: 1 CI: 1	R: 12.00 C: 20.00 I: 43.00	No
Roanoke	R: 1 CI: 1	R: N/A CI: N/A	No
Wythe	R: Residents daily CI: N/A	R: None at the convenience center CI: N/A	Yes
York	R: 1 CI: 1	R: 13.00 CI: 13.00	Yes
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.		
Abingdon	R: 1 CI: 1	R: 8.75 CI: ...	Yes
Accomac	R: 1-2 CI: 1-2	R: N/A CI: N/A	Yes
Altavista	R: 1 CI: 3	R: N/A CI: Done by Campbell County	No
Amherst	R: 1 CI: 1	R: 5.00 CI: 5.00	Yes
Appomattox	R: 2 CI: 1	R: 0 CI: 0	No
Ashland	R: 1 CI: N/A	R: N/A CI: N/A	Yes
Belle Haven	R: 1 CI: N/A	R: 2.08 CI: N/A	Yes
Berryville	R: 1 CI: 2	R: N/A CI: N/A	Yes

\* Key to abbreviations: R: Residential; C: Commercial; I: Industrial

N/A Not applicable.

... No response provided.

<sup>o</sup> Hanover County imposes a tipping fee of \$50.00/ton

<sup>p</sup> Tipping fee for Pulaski County is \$36.00.

**Table 20.1 (continued)**

Locality	Frequency of Collections per Week	Collection Fee* (Dollars Per Month)	Locality Contracts with Private Firms for Refuse Collection
<b>Towns (continued)</b>			
Big Stone Gap	R: 1 CI: 3	R: 6.00 CI 6.00/pick-up	No
Blacksburg	R: 1 CI: Varies	R: 25.36 (bi-monthly) <sup>q</sup> CI: 25.36/equivalent unit	Yes
Blackstone	R: 2 CI: 7	R: 7.50 CI: 10.00	No
Bloxom	R: 1 CI: 1	R: N/A CI: N/A	Yes
Bluefield	R: 1 CI: 2	R: 6.00 CI: 12.50	No
Bowling Green	R: 2  C: 2	R: Bi-monthly: 8.00 in town; 12.00 outside CI: Bi-monthly: 22.00 in town; 52.00 outside	Yes
Boydton	R: Twice CI: Twice	R: 4.00 CI: 4.00	No
Bridgewater	R: 2 CI: 2	R: 9.30 CI: 9.30	No
Broadway	R: 1 CI: N/A	R: N/A CI: N/A	Yes
Brodnax	R: 2 CI: 2	R: 7.00 CI: 10.00 minimum & variable	No
Buchanan	R: 1 CI: 2	R: 10.00 CI: 12.00	Yes
Burkeville	R: 1 CI: ...	R: 5.00 CI: 5.00	No
Capron	R: 1 CI: 1	R: N/A CI: N/A	No No
Cedar Bluff	R: 1 CI: 3	R: 6.00 CI: 18.00	No
Chase City <sup>r</sup>	R: 2 CI: 1-2	R: 5.75 CI: 7.60 - 25.20	No
Chatham	R: 2 CI: 4	R: 5.00 CI: 5.00	Yes
Chilhowie	R: 1	R: 7.00 inside corp. limits; 9.00 outside	Yes
Chincoteague	CI: N/A R: 1 CI: 1 (Oct-Mar) 2 (Apr-Sept)	CI: N/A R: N/A CI: N/A	Yes
Christiansburg	R: 1 CI: 3	R: 10.00 CI: Varies	No
Clarksville	R: 2 CI: 2-5	R: 13.00 (bi-monthly) CI: 25.00 minimum (bi-mo.)	No
Cleveland	R: 1 CI: 1	R: 5.00 CI: 40.00	No

\* Key to abbreviations: R: Residential; C: Commercial; I: Industrial

... No response provided.

<sup>q</sup> Includes curbside collection of recyclables

<sup>r</sup> Tipping fee for the town of Chase City is \$1.10 per cubic yard for commercial dumpster service.

**Table 20.1 (continued)**

Locality	Frequency of Collections per Week	Collection Fee* (Dollars Per Month)	Locality Contracts with Private Firms for Refuse Collection
<b>Towns (continued)</b>			
Clintwood	R: 1 CI: 1 - 5	R: 5.25 CI: 10.00 minimum	No
Coeburn	R: 1 CI: 1-5	R: 5.00 CI: Based on volume/ frequency	No
Colonial Beach	R: 1 CI: N/A	R: N/A CI: N/A	No
Courtland	R: 1 CI: 1	R: 3.00 CI: 5.00	No
Crewe	R: 2 CI: 3	R: 9.50 CI: 10.50 – 120.00	No
Culpeper	R: 2 CI: 2	R: N/A CI: 10.00 professional offices; 20.00 small businesses; Rear loading containers: 65.00/4 cubic feet; 100.00/6 cubic yards	Yes
Dayton	R: 1 CI: 1	R: 9.00 CI: 12.00	Yes
Drakes Branch	R: 1 CI: N/A	R: N/A CI: N/A	Yes
Dublin	R: 1 CI: varies	R: 9.35 CI: 15.30; 19.12 dumpster	No
Dumfries	R: 1 CI: N/A	R: 33.00/quarter CI: N/A	Yes
Edinburg	R: 1 CI: N/A	R: 5.00 CI: N/A	Yes
Exmore	R: 1 CI: 1	R: 8.00 CI: 8.00-18.00	No
Farmville	R: 1 CI: 2	R: N/A CI: N/A	No
Fries	R: 1 CI: N/A	R: 8.35 CI: N/A	Yes
Front Royal	R: 1 CI: Negotiated	R: 10.69 CI: 17.44/5-8 cans; 48.07/9-36 cans; 93.33/>36 cans	No
Gate City	R: 1 CI: 1-2	R: 3.50 CI: 5.00	No
Glade Spring	R: 1 CI: 3	R: 6.00 CI: 6.00 minimum	No
Glasgow	R: 1 CI: N/A	R: N/A CI: N/A	Yes
Gordonsville	R: 1 CI: 1	R: N/A CI: N/A	Yes
Gretna	R: 1 CI: 1-3	R: 4.55 CI: 4.55 per pickup-excess; 6.56 dumpsters	Yes

\* Key to abbreviations: R: Residential; C: Commercial; I: Industrial

N/A Not applicable.

... No response provided

**Table 20.1 (continued)**

Locality	Frequency of Collections per Week	Collection Fee* (Dollars Per Month)	Locality Contracts with Private Firms for Refuse Collection
<b>Towns (continued)</b>			
Grottoes	R: 1	R: 5.45	Yes
	CI: 1	CI: 5.95	
Grundy	R: 1	R: 5.00	No
	CI: 6	CI: 20.00 – 225.00	
Hallwood <sup>s</sup>	R: 1	R: N/A	Yes
	CI: 1	CI: N/A	
Hamilton	R: 1	R: N/A	Yes
	CI: 1	CI: N/A	
Herndon	R: 1	R: N/A	Yes
	CI: ...	CI: N/A	
Hillsville	R: 1	R: N/A	No
	CI: 3	CI: N/A	
Honaker	R: 1	R: 4.50	No
	CI: 1	CI: 7.00 minimum	
Hurt	R: 1	R: N/A	Yes
	CI: 2	CI: N/A	
Iron Gate	R: 1	R: 8.00	No
	CI: 2	CI: 10.00	
Ivor	R: 1	R: N/A	No
	CI: 1	CI: N/A	
Jarratt	R: 2	R: N/A	No
	CI: 2	CI: N/A	
Jonesville	R: 1	R: 7.25	Yes
	C: 2-3	CI: 15.00	
Kenbridge	R: 1	R: 9.75	No
	CI: 2	CI: 16.25	
Keysville	R: 1	R: N/A	Yes
	CI: N/A	CI: N/A	
La Crosse	R: 1	R: 5.00	No
	CI: 2	CI: 5.00	
Lawrenceville	R: 2	R: 4.00 @ street	No
	CI: 7	CI: 8.00/1 cubic yard; 15.00/2 cubic yards; 25.00/3-4 cubic yards	
Lebanon	R: 1	R: 5.00	No
	CI: As required	C: 10.60 I: Based on dumpster size	
Leesburg	R: 1	R: N/A	Yes
	CI: 3	CI: N/A	
Louisa	R: 2	R: N/A	No
	CI: 2	CI: N/A	
Luray	R: 1	R: 7.50	Yes
	CI: 1	CI: 22.50-34.00	
Marion	R: 1	R: 6.00	No
	CI: N/A	CI: N/A	
McKenney	R: 1	R: N/A	No
	CI: 1	CI: N/A	

\* Key to abbreviations: R: Residential; C: Commercial; I: Industrial  
N/A Not applicable.

<sup>s</sup> Hallwood pays private firms \$604.28 per month for refuse collection; consequently, residents do not directly pay.

**Table 20.1 (continued)**

Locality	Frequency of Collections per Week	Collection Fee* (Dollars Per Month)	Locality Contracts with Private Firms for Refuse Collection
<b>Towns (continued)</b>			
Middleburg	R: 1	R: N/A	Yes
	CI: 1	CI: N/A	
Middletown	R: 1	R: N/A	Yes
	CI: 1	CI: N/A	
Montross	R: 2	R: 8.50	Yes
	CI: 2	CI: Based on size	
Nassawadox	R: 1	R: N/A	Yes
	CI: 1	CI: N/A	
New Market	R: 1	R: 6.60 for customers not utilizing a dumpster	Yes
	CI: 1	CI: 8.50 per cubic yard for utilizing a dumpster	
Occoquan	R: 1	R: N/A	Yes
	CI: 1	CI: N/A	
Onancock	R: 1	R: N/A	Yes
	CI: 1	CI: N/A	
Onley	R: 1	R: N/A	Yes
	CI: N/A	CI: N/A	
Orange	R: 2	R: ...	No
	CI: 2	CI: 16.00/pickup; 42.00/2 cubic yards; 94.00/4 cubic yards; 131.00/6 cubic yards	
Painter	R: 1	R: 2.00	Yes
	CI: 1	CI: 2.00	
Pamplin	R: 2	R: N/A	No
	CI: 2	CI: N/A	
Parksley	R: 1	R: 3.00	No
	CI: 2	CI: Varies from 30-250/quarter	
Pennington Gap	R: 1	R: 15.00 per load garbage 4.50/month	No
	CI: As required	CI: 15.00 per load garbage 16.00/month	
Pocahontas	R: 1	R: 5.00	No
	CI: 1	CI: 10.00	
Pound	R: 1	R: 6.00	No
	CI: 5	CI: 18.00	
Purcellville	R: 2	R: N/A	Yes
	CI: 2	CI: N/A	
Remington	R: 1	R: 5.00	Yes
	CI: 2	CI: 5.00	
Richlands	R: 1	R: 20.00	No
	CI: 3	CI: 7.00 per pick-up	
Rocky Mount	R: 1	R: 3.00	No
	CI: 1	CI: 6.00	
Round Hill	R: 1	R: N/A	Yes
	CI: 1	CI: N/A	

\* Key to abbreviations: R: Residential; C: Commercial; I: Industrial

... No response provided.

N/A Not applicable.

**Table 20.1 (continued)**

Locality	Frequency of Collections per Week	Collection Fee* (Dollars Per Month)	Locality Contracts with Private Firms for Refuse Collection
<b>Towns (continued)</b>			
Rural Retreat	R: 1 CI: 1	R: N/A CI: N/A	No
Saint Paul	R: 1 CI: Varies	R: 6.25 CI: Depends on volume	No
Saltville	R: 1 CI: N/A	R: 4.80 CI: N/A	Yes
Saxis	R: 1 CI: N/A	R: N/A CI: N/A	Yes
Scottsville	R: 1 CI: 1	R: 12.00 CI: 12.00	Yes
Shenandoah	R: 1 CI: 1	R: 4.50 CI: 9.00	Yes
Smithfield	R: 2 CI: 2	R: N/A CI: N/A	No
South Boston <sup>t</sup>	R: 1 CI: 1	R: 0 CI: 40.00	No
South Hill <sup>u</sup>	R: 2 CI: As required	R: 7.00 CI: Varies	No
Stanley	R: 1  CI: 1-2	R: Corp. limits: 10.50 inside; 12.50 outside CI: Based on size/frequency	No
Stephens City	R: 1 CI: 1	R: N/A CI: N/A	Yes
Strasburg	R: 1 CI: N/A	R: 6.50 CI: N/A	Yes
Stuart	R: 1 CI: 2-3	R: 9.00 CI: 84.00	No
Tappahannock	R: 2 CI: 2	R: 5.00 CI: 10.00; 20.00 for dumpsters	No
Tazewell	R: 1-5 CI: 1-5	R: 6.00 CI: 9.60/dumpster; 7.25/other	No
The Plains	R: 1 CI: 1	R: N/A CI: N/A	No
Timberville	R: 1 CI: 1	R: ... CI: ...	Yes
Urbanna	R: 2 CI: N/A	R: N/A CI: N/A	Yes
Victoria	R: 1 CI: 1	R: 14.50 CI: 5.00	No
Vienna	R: 2 CI: N/A	R: N/A CI: N/A	No
Vinton	R: 1 CI: 2	R: N/A CI: N/A	No
Wakefield	R: 1 CI: 1	R: 3.50 CI: 3.50	Yes

\* Key to abbreviations: R: Residential; C: Commercial; I: Industrial

... No response provided.

N/A Not applicable.

<sup>t</sup> Tipping fee for the Town of South Boston ranges from \$15.00 to \$48.00, depending on the weight of the load.

<sup>u</sup> Tipping fee for the Town of South Hill is \$1.10 per cubic yard.

**Table 20.1 (continued)**

Locality	Frequency of Collections per Week	Collection Fee* (Dollars Per Month)	Locality Contracts with Private Firms for Refuse Collection
<b>Towns (continued)</b>			
Warrenton	R: 2 CI: 2	R: N/A CI: N/A	No
Warsaw	R: 2 CI: As required	R: 5.00 (bi-monthly) CI: 10.00 (bi-monthly)	No
Waverly	R: 1 CI: 1	R: 4.00 CI: 4.00	No
Weber City	R: 1 CI: N/A	R: N/A CI: N/A	Yes
West Point	R: 1 CI: N/A	R: ... CI: ...	No
Windsor	R: 1 CI: N/A	R: N/A CI: N/A	Yes
Wise	R: 1 CI: As requested	R: 6.00 CI: 14.00 per pickup	No
Woodstock	R: 1 CI: N/A	R: N/A CI: N/A	No
Wytheville	R: 1  CI: N/A	R: 0.50/13 gallon bag; 1.00/32 gallon bag; 50.00 annual decal  CI: N/A	No

\* Key to abbreviations: R: Residential; C: Commercial; I: Industrial  
N/A Not applicable.

**Table 20.2  
Recycling Collection Charges, 1999**

Locality	Provided Directly or Contracted	Service Fee
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Alexandria	Directly	Included in refuse fee
Bedford	Directly	Included in refuse fee
Bristol	Contracted	\$3.00 /month
Buena Vista	Directly	\$1.00/month
Charlottesville	Contracted	N/A
Chesapeake	Contracted	N/A
Clifton Forge	Directly	N/A
Colonial Heights	Contracted	N/A
Emporia	Directly	N/A
Fairfax	Contracted	N/A
Falls Church	Both	N/A
Franklin	Contracted	N/A
Fredericksburg	Directly	N/A
Galax	Directly	N/A
Hampton	Contracted	\$1.52 /week
Harrisonburg	Directly	N/A
Lynchburg	Directly	N/A
Manassas	Contracted	\$2.07/ month
Manassas Park	Directly	N/A
Martinsville	Contracted	N/A
Newport News	Contracted	Included in solid waste user fee
Norfolk	Directly	\$0.50/month
Norton	Contracted	N/A
Poquoson	Contracted	N/A
Portsmouth	Contracted	N/A
Radford	Contracted	N/A
Richmond	Contracted	\$10.00 waste management fee
Roanoke	Directly	N/A
Salem	Directly	N/A
Staunton	Directly	N/A
Suffolk	Contracted	N/A
Virginia Beach	Directly	N/A
Waynesboro	Directly--voluntary at central location	N/A
Williamsburg	Contracted	N/A
Winchester	Directly	N/A

N/A Not applicable.



**Table 20.2 (continued)**

Locality	Provided Directly or Contracted	Service Fee
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Accomack	Directly	N/A
Albemarle	Contracted	N/A
Alleghany	Directly	N/A
Amelia	Contracted	N/A
Amherst	Contracted	N/A
Appomattox	Directly	N/A
Arlington	Contracted	\$45.08/year <sup>a</sup>
Augusta	Both	N/A
Bedford	Directly	N/A
Bland	Contracted	N/A
Botetourt	Contracted	N/A
Buckingham	Directly	N/A
Caroline	Voluntary	N/A
Campbell	Contracted	N/A
Charlotte	Directly	N/A
Chesterfield	Contracted	N/A
Cumberland	Contracted	N/A
Dinwiddie	Directly	N/A
Essex	Directly	N/A
Fairfax	Contracted	N/A
Fauquier	Directly	N/A
Fluvanna	At landfill	N/A
Frederick	Directly	N/A
Giles	Contracted	N/A
Gloucester	Contracted	N/A
Goochland	Contracted	N/A
Grayson	Directly	N/A
Greene	Provide bins	N/A
Greensville	Contracted	N/A
Hanover	Contracted	N/A
Henrico	Contracted	N/A
Highland	Provide bins	N/A
Isle of Wight	Contracted	N/A
James City	Contracted	N/A
Lancaster	Contracted	N/A

N/A Not applicable.

<sup>a</sup> Included in residential refuse collection fee.

**Table 20.2 (continued)**

Locality	Provided Directly or Contracted	Service Fee
<b>Counties (continued)</b>		
Lee	Directly	N/A
Loudoun	Directly by Private haulers	N/A
Lunenburg	Both	N/A
Madison	Contracted	N/A
Mecklenburg	Directly	N/A
Middlesex	Contracted	N/A
Montgomery	Both	N/A
Nelson	Contracted	N/A
New Kent	Contracted	N/A
Orange	Directly	N/A
Page	Directly	N/A
Patrick	Contracted	N/A
Pittsylvania	Directly	N/A
Powhatan	Contracted	N/A
Prince Edward	Directly	N/A
Prince George	Contracted	N/A
Prince William	Contracted	N/A
Pulaski	Contracted	N/A
Richmond	Contracted	N/A
Rockbridge	Directly	N/A
Rockingham	Directly	N/A
Russell	Contracted	N/A
Scott	Directly	N/A
Smyth	Directly	N/A
Southampton	Contracted	N/A
Spotsylvania	Directly	N/A
Stafford	Contracted	\$42.00/ton, for commercial users only
Washington	Directly	N/A
Westmoreland	Contracted	N/A
Wise	Directly	N/A
Wythe	Contracted	N/A
York	Contracted	N/A
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.	
Abingdon	Contracted	N/A
Accomac	Provided by Accomack County	N/A
Altavista	Contracted	N/A
Amherst	Contracted	N/A
Appomattox	Directly	N/A

N/A Not applicable.

**Table 20.2 (continued)**

Locality	Provided Directly or Contracted	Service Fee
<b>Towns (continued)</b>		
Ashland	Contracted	N/A
Berryville	Contracted	N/A
Big Stone Gap	Directly	N/A
Blacksburg	Contracted	N/A
Bluefield	Directly	N/A
Bowling Green	Contracted	N/A
Bridgewater	Contracted	N/A
Broadway	Contracted	N/A
Buchanan	Contracted	N/A
Capron	Provided by County	N/A
Chincoteague	Provided by Accomack County	N/A
Christiansburg	Directly	N/A
Clarksville	Provided by Mecklenburg County	N/A
Coeburn	Directly	N/A
Colonial Beach	Contracted	N/A
Culpeper	Jointly with Culpeper County	N/A
Dayton	Contracted	Included in refuse fee
Drakes Branch	Provided by Charlotte County	N/A
Dublin	Directly	N/A
Dumfries	Contracted	N/A
Edinburg	Directly	N/A
Farmville	Directly	N/A
Floyd	Provided by County	N/A
Fries	Provided by Grayson County	N/A
Front Royal	Directly	Included in refuse
Gate City	Directly	N/A
Glade Spring	N/A	N/A
Glasgow	Contracted	N/A
Gordonsville	Directly	N/A
Hallwood	Contracted	N/A
Hamilton	Contracted	N/A
Herndon	Directly	\$10.00 annually
Hillsville	Contracted	N/A
Honaker	Contracted	N/A
Hurt	Contracted	N/A

N/A Not applicable.

**Table 20.2 (continued)**

Locality	Provided Directly or Contracted	Service Fee
<b>Towns (continued)</b>		
Iron Gate	Jointly with Allegheny County	N/A
Irvington	Provided by Lancaster County	N/A
Jarratt	Directly	N/A
Kenbridge	Provided by Lunenburg County	N/A
Keysville	Contracted	N/A
Lawrenceville	Contracted	N/A
Leesburg	Contracted	N/A
Louisa	Directly	N/A
Marion	Directly	N/A
Middleburg	Contracted	N/A
Middletown	Both	N/A
Occoquan	Contracted	N/A
Orange	Contracted	N/A
Parksley	Provided by Accomack County	N/A
Phenix	Provided by Charlotte County	N/A
Purcellville	Contracted	N/A
Quantico	Provided by Prince William County	N/A
Remington	Provided by Fauquier County	N/A
Round Hill	Contracted	N/A
Saint Paul	Contracted	N/A
Saxis	Contracted	N/A
Scottsville	Contracted	Included in refuse fee
Shenandoah	Provided by Page County	N/A
Smithfield	Contracted	N/A
South Boston	Directly	N/A
Stephens City	Contracted	N/A
Tappahannock	Directly	\$3.00 monthly
Timberville	Directly	N/A
Urbanna	Contracted	N/A
Victoria	Contracted	N/A
Vienna	Directly	N/A
Vinton	Directly	N/A
Warrenton	Contracted	N/A
Warsaw	Drop off site	N/A
Weber City	Drop off site	N/A
West Point	The town provides directly	N/A
Windsor	Provided by Isle of Wight County	N/A
Wise	Directly	N/A
Woodstock	Drop off site	N/A
Wytheville	Directly	N/A

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N/A Not applicable.

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**Table 20.3**  
**Miscellaneous Refuse Collection Fees, 1999**

Locality	Item	Fee
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Hampton	Storm water	\$250/equivalent residential unit/month
Salem	Dumpster fees	\$10.00/dump \$5.00/dump (recycling participants)
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Caroline	Tires, bulk	\$65.00/ton
	Tires, < 36," residents	\$4/trip
	Tires, 37-48," residents	\$2.00/tire
Fluvanna	Landfill use	\$2.00/100 lbs.
Prince William	Solid waste availability	\$70.00/ single family equivalent
Russell	Solid waste collection permit	\$25.00
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.	
South Hill	Brush collection	\$40.00/hour



## Section 21

### Water and Sewer Connection Fees and Impact Fees, 1999

The *Code of Virginia* §15.2-2122 authorizes sewer connection fees to finance changes in the sewer system that improve public health. Localities may establish, construct, improve, enlarge, operate, and maintain a sewage disposal system with all that is necessary for the operation of such system. The terms under which the locality can charge a fee are defined in §15.2-2119.

**Table 21.1** provides the water and sewer connection fees for the 36 cities, 45 counties, and 116 towns that impose these fees. Due to the complexity of the schedule of fees for some of the localities, we are unable to show entire schedules in the table. In some cases, we provide a range over which the rates fall or, if this is not possible, we simply denote the fee as "varies." If there is a question about the listing for a locality, please contact the locality directly. (See Appendix B for a listing of respondents' phone numbers.)

**Table 21.2** details the impact fees imposed in 4 cities, 9 counties, and 3 towns. Section §15.2-2319 of the *Code of Virginia* allows Virginia's governing bodies to impose this fee. Any applicable locality may, by ordinance,

assess and impose impact fees on new developments to pay all or part of the cost of reasonable road improvements attributable in substantial part to such development. Cost includes, in addition to all labor, materials, machinery and equipment for construction, (i) acquisition of land, rights-of-way, property rights, easements and interests, including the costs of moving or relocating utilities, (ii) demolition or removal of any structure on land so acquired, including acquisition of land to which such structure may be moved, (iii) survey, engineering, and architectural expenses, (iv) legal, administrative, and other related expenses, and (v) interest charges and other financing costs if impact fees are used for the payment of principal and interest on bonds, notes or other obligations issued by the county, city, or town to finance the road improvements (§15.2-2318).

Section §15.2-2323 specifies that the impact fee must be determined prior to or at the time when the site is approved. The ordinance may specify that the payment of fees may be in one lump sum or through installments at a reasonable rate of interest for a fixed number of years. No impact fee may be

levied upon a developer who, prior to the adoption of the ordinance, has proffered conditions pursuant to §15.2-

364  
2298 or §15.2-2303 for off-site road improvements and such proffered conditions have been accepted by the locality.



**Table 21.1**  
**Water and Sewer Connection Fees, 1999**

Locality	Water Connection and Meter Fee (\$)	Sewer Connection Fee (\$)
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Bedford	500 within city; 1,000 outside	500 within city; 1,000 outside
Bristol	300	200
Buena Vista	500	330
Charlottesville	Varies	Varies
Chesapeake	1,440	1,480
Clifton Forge	Connection : 600	600
Colonial Heights	R: 1,000 C: 1,000-7,200	1,500
Covington	350	350
Danville	N/A	N/A
Emporia	85	85
Falls Church	5/8" 2,400	1,035
Franklin	3/4" 850 1" 1,425	1,650
Fredericksburg	Connection : 700-1,750; Meter: 5.39-895.45 (Bi-mo.)	Connection : 4"/1,600; 6"/1,900 Meter: 7.19-1,193.61 (Bi-mo.)
Galax	Connection : 350 - 2,200 <u>Meter</u> <u>Gallons</u> 16.33                              0-6,000 1.73/1,000                      7,000-300,000 1.53/1,000                      301,000-600,000 1.27/1,000                      > 601,000	Connection : 350 - 750 <u>Meter</u> <u>Gallons</u> 16.33                              0-6,000 1.73/1,000                      7,000-300,000 1.53/1,000                      301,000-600,000 1.27/1,000                      > 601,000
Hampton	0.60/100 cu. yd .	N/A
Harrisonburg	Connection: 10; Tap fee: 250; Meter: 990	315
Hopewell	3/4"/ 1,026; > 3/4" actual cost	135-375
Lexington	20 50 (Rental unit water deposit)	450
Lynchburg	15	N/A
Manassas	2,000 1 <sup>st</sup> 24 fixture units 65 each additional	5,000 1 <sup>st</sup> 24 fixture units 210 each additional

N/A Not applicable.

Key to abbreviations      R: Residential    C: Commercial

Table 21.1 (continued)

Locality	Water Connection and Meter Fee (\$)	Sewer Connection Fee (\$)
<b>Cities (continued)</b>		
Manassas Park	2,100 New connection R: 65 C: 70	5,900
Martinsville	R: Connection: 25; Meter: 3/4"/425; 1"/ 525	R: 4"/400; 6"/425
Newport News	690	100 /1 <sup>st</sup> yr. to \$350 (under City ordinance); 2,000 (not under City ordinance)
Norfolk	525	250
Norton	240 within city/360 outside	175 within city/350 outside
Petersburg	75	75
Poquoson	1,560	3,000 within; 720 HRSD
Portsmouth	Varies	1.0694/1,000 gal; or 0.80/100 cu. ft., min. 1.50
Radford	200	450
Roanoke	965	300
Staunton	2,160	1,540
Suffolk	3,590 minimum	1,750 minimum
Virginia Beach	285	...
Waynesboro	500	1,000
Williamsburg	450-675 new home construction	750
Winchester	Connection: 1,000 minimum; Meter: 79.50 minimum	Connection: 1,000 minimum
<b>Counties</b>		
Note: All counties responded top the survey. Those that answered "not applicabl for all items in this table are excluded.		
Alleghany	600	600
Amherst	1,401.50	R: 2,015
Arlington	Varies	116 /DFU
Augusta	845 minimum	2,520 minimum
Bedford	1,750	2,000
Bland	400	N/A
Buchanan	350	350
Buckingham	Connection: 20; Meter: 1,000	N/A
Caroline	R: 2,200 availability fee + Connection: 300 C: cost + 25% + 2 per gal. Both: after service, 1.35/1,000 gal. & 6 service charge	R: 2,750 availability fee + Connection: 450 C: 450 + 3 per gal, min. availability of 2,750 . RC: after service, 1.80/1,000 gal. & 6.30 service charge
Carroll	550 + mo. water usage fee	N/A

... No response provided.

N/A Not applicable.

Key to abbreviations R: Residential C: Commercial

Table 21.1 (continued)

Locality	Water Connection and Meter Fee (\$)	Sewer Connection Fee (\$)
<b>Counties (continued)</b>		
Chesterfield	2,592	1,465
Craig	RC: 400	R: 400
Cumberland	N/A	R: 800 C: 1,200
Dinwiddie	1,700 new; 900 existing	3,100 new; 1,900 existing
Fairfax	Varies	Varies
Floyd	1,000 + 20% of cost	1,000 + 20% of cost
Fluvanna	520-Fork Union Sanitary dist.	N/A
Frederick	3,915	3,355
Gloucester	1,800-2,250	1,800
Goochland	Connection: 1,600; Meter: 5.75 bi-monthly + 2.75/meter	Varies
Greensville	500	500
Halifax	500-1,500	1,000
Hanover	3.32/ 1,000 gal. + 3,090 meter and connection	3,555
Henrico	R: 5/8"/1,400	R: 5/8"/2,815
Henry	815	815
Isle of Wight	Connection: 3,000-12,000	<u>Meter</u> <u>Amount</u>
	<u>Meter</u> <u>Amount</u>	5/8"        3,000
	5/8"- 3/4"    3,000	3/4"        3,600
	1"            4,725	1"            4,800
	1.5"         7,425	1.5"         6,900
	2"            11,400	2"            12,000
James City	Connection : 1,300	<u>Meter</u> <u>Amount</u>
	<u>Meter</u> <u>Amount</u>	5/8"        300/bathroom fixt.
	5/8"         300/bathroom fixt.	3/4"        3,500
	3/4"         3,500	1"            4,000
	1"            4,000	1.5"         7,500
	1.5"         7,500	2"            12,000
	2"            12,000	
King George	1,700	3,600
Loudoun	Connection: 3,655 Meter: 175	4,865
Montgomery	500 minimum	500 minimum

N/A Not applicable.

Key to abbreviations    R: Residential    C: Commercial

Table 21.1 (continued)

Locality	Water Connection and Meter Fee (\$)	Sewer Connection Fee (\$)
<b>Counties (continued)</b>		
Nelson	1,000	1,000
New Kent	Connection: 2,200 max. Meter: 85	N/A
Powhatan	N/A	N/A
Prince George	Connection : 1,505	2,500
Prince William	Connection : 4,100 R: meter: 3.55/1,000 gal. C: meter: 3.90/1,000 gal.	R: 5,700
Pulaski	350	500
Roanoke	2,820	500
Rockbridge	Varies	Varies
Rockingham	1,200	1,800
Southampton	450	900
Spotsylvania	3,750	2,800
Stafford	500; availability fee 3,600; Meter fee 80	availability fee 3,500; Meter fee 80
Wise	400	N/A
Wythe	R: 350	500
York	Tap: 110; Meter: 10	Varies
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.	
Abingdon	N/A	R: 1,000 in town; 2,000 outside C: 1,100 in town; 2,200 outside
Altavista	250	1,000
Amherst	700 in town; 1,050 outside	1,900 in town; 2,850 outside
Appomattox	500, plus 500 availability fee	500, plus 500 availability fee
Berryville	3,155	4,280
Big Stone Gap	Init. Dep. 100; Sevice Charge 20; Tap fee 400 Inside Corp; Outside Corp. 650	Included in water connection plus: Sewer Tap fee Inside corp. 400, Outside corp. 650
Blacksburg	meter: 5/8"/875; 8"/3,455	meter: 5/8"/393; 8"/31,718
Blackstone	400	400
Bluefield	250	N/A
Bowling Green	R: 1,200 in town; 2,400 outside C: 2,400 in town; 4,800 outside	R: 1,200 in town; 2,400 outside C: 2,400 in town; 4,800 outside

N/A Not applicable.

Key to abbreviations R: Residential C: Commercial

Table 21.1 (continued)

Locality	Water Connection and Meter Fee (\$)	Sewer Connection Fee (\$)
<b>Towns (continued)</b>		
Boydton	350 in town; 450 outside	350 in town; 450 outside
Bridgewater	800	800
Broadway	1,500	1,600
Brodnax	R: 600 C: 750	R: 1,500 C: 2,000
Buchanan	400	500
Capron	275	N/A
Cedar Bluff	325	300
Chatham	500 in town ; 1,000 outside	500 in town; 1,000 outside
Chilhowie	350 in town; 450 outside	350 in town; 450 outside
Chincoteague	<u>Meter</u> <u>Amount</u>	N/A
	5/8"      3/4" pipe              550	
	1"        2" pipe                      1,000	
	2"        2" pipe                      1,350	
Christiansburg	500	500 + 5/lot front foot
Clarksville	800	600
Clintwood	400 in town; 400 road crossing; 600 outside town	400 in town; 400 road crossing
Clover	350 in town; 525 outside	400 in town; 200 outside
Coeburn	350 in town; 475 outside	300 in town; 400 outside
Colonial Beach	1,250	2,250
Courtland	600	N/A
Crewe	300	800
Culpeper	1,500/tap + time & materials	1,500/tap + time & materials
Damascus	N/A	350
Dayton	R: 1,200 + time & materials	R: 1,200
Dillwyn	350 + cost	500 + cost
Drakes Branch	450	1,250
Dublin	200 in town; 300 outside meter: 165 in town/outside	200 in town; 300 outside
Edinburg	600 in town; 900 outside	1,000 in town; 1,500 outside
Exmore	500	500
Farmville	1,100	1,100
Fincastle	1,500	1,200
Fries	150; includes sewer connection	N/A
Front Royal	3/4" tap/2,800	4" tap/2,800

N/A Not applicable.

Key to abbreviations      R: Residential    C: Commercial

Table 21.1 (continued)

Locality	Water Connection and Meter Fee (\$)	Sewer Connection Fee (\$)
<b>Towns (continued)</b>		
Gate City	350	650
Glade Spring	300-350	N/A
Glasgow	150	150
Gordonsville	750 in town ; 1,200 outside	N/A
Goshen	Connection : 250 Meter: 10/mo.	N/A
Gretna	160	400
Grottoes	R: 1,200 C: 1,500	R: 1,200 C: 1,500
Hamilton	350 in town ; 450 outside	350 in town; 500 outside
Herndon	2,130	R: 300-600
Hillsville	550	400
Honaker	250 in town; 375 outside	125 in town; 150 outside
Hurt	750	N/A
Iron Gate	300	300
Ivor	350	N/A
Jonesville	250	250
Kenbridge	500	500
Keysville	500	750
Kilmarnock	<u>Meter</u>	<u>Amount</u>
	5/8"	1,225
	1"	3,900
	4"	5,750
La Crosse	500 in town; 1,000 outside	1000 in town; 1,500 outside
Lawrenceville	400 + parts/labor	400 + parts/labor
Lebanon	R: 500	R: 500
	C: 800	C: 800
	150 deposit fee	150 deposit fee
Leesburg	180 minimum	50 minimum
Louisa	1,500	1,500
Luray	1,700	1,700
Marion	450	675
McKenney	300 in town; 500 outside	800 in town; 1,000 outside
Middleburg	Connection: 4,500; Meter: 500	Connection: 4,500 Meter: 500
Middletown	1,000	1,500
Mineral	1,000 in town; 1,200 outside	1,200
Monterey	1,125	1,125

... No Response Provided

N/A Not applicable.

Key to abbreviations R: Residential C: Commercial

**Table 21.1 (continued)**

Locality	Water Connection and Meter Fee (\$)	Sewer Connection Fee (\$)
<b>Towns (continued)</b>		
Montross	500 + cost	N/A
New Market	Varies	Varies
Onancock	500	500
Orange	1,500	2,000
Painter	N/A	N/A
Pamplin	55 + cost	N/A
Parksley	Connection: 500	N/A
Pearisburg	400	250
Pennington Gap	Connection: 10; STD tap: 200	Connection & STD tap: 125
Phenix	250	N/A
Pocahontas	325	125
Pound	260 in town; 360 outside	260 in town/outside
Pulaski	470 in town; 590 outside	450
Purcellville	4,000	5,000
Quantico	300- 600; based on meter/pipe	R: 300/ bathroom C: 400/ bathroom
Remington	3,000	N/A
Richlands	400 +25 deposit	300
Rocky Mount	based on meter size	based on meter size
Round Hill	3,250 in town; 4,125 outside	4,450 in town; 6,675 outside
Rural Retreat	600	200
Saint Paul	250	250
Saltville	350 in town; 400 outside	350 in town; 400 outside
Shenandoah	1,500 in town; 2,000 outside	2,000 in town; 3,500 outside
Smithfield	250-2,000	100-2,000
South Boston	19.44	34.80
South Hill	1,000 in town; 2,000 outside 90 renters water service deposit 30 cut-on fee	1,500 in town; 3,000 outside
Stanley	1,500 in town; 2,000 outside	2,000 in town; 3,000 outside
Stephens City	1,400	1,600
Strasburg	1,500 - 3000	1,500 - 3000
Stuart	250 in town; 300 outside	250 in town; 300 outside
Tappahannock	500 minimum	1,800 minimum
Tazewell	300	300
Troutdale	100	N/A
Urbanna	1,250	2,000
Victoria	300	300

N/A Not applicable.

Key to abbreviations R: Residential C: Commercial

**Table 21.1 (continued)**

Locality	Water Connection and Meter Fee (\$)	Sewer Connection Fee (\$)
<b>Towns (continued)</b>		
Vienna	1,100-10,500	Included in water connection
Vinton	Connection: 375; Meter: 50	1,600
Wakefield	400 in town; 500 outside	1,200 in town; 1,600 outside
Warrenton	2,700 in town; 4,050 outside	4,100 in town; 6,150 outside
Washington	1,500	N/A
Waverly	1,000	1,500
West Point	600 + install cost	600 + install cost
Windsor	1,000	N/A
	15 new account for existing water	
Wise	500 in town; 750 outside	500 in town; 750 outside
Woodstock	750 + installation charges	3,000
Wytheville	750 + meter cost	750 + meter cost
N/A Not applicable.		
Key to abbreviations R: Residential C: Commercial		



**Table 21.2**  
**Impact Fees For Road Improvement, 1999**

Locality	Impact Fee on Developers (\$)
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for the item in this table are excluded.
Charlottesville	Varies
Danville	\$500
Newport News	\$633 (water)
Winchester	\$1,000 water / \$1,000 sewer
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for the item in this table are excluded.
Alleghany	5/8" / \$600
Caroline	Proffers
Craig	Varies by meter size
Hanover	\$881
Henry	\$815
New Kent	\$500 age restricted; \$1,000 unrestricted
Powhatan	Proffer: \$2,696/lot
Stafford	Average house \$1,1200
Rockbridge	Varies
<b>Towns</b>	Note: Towns that answered "not applicable" for the item in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.
Leesburg	\$8,057
Painter	Zoning ordinance permit fees
Tappahannock	Availability fee: outside connections



## Section 22

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### Tourism Promotion Funding, 1999

At the request of the commonwealth's Virginia Tourism Corporation, the Cooper Center included questions about tourism promotion funding in the 1999 tax rates survey. Localities that provided public funds for tourist promotion responded to several questions. Each locality reported the organization to which the funding was appropriated, the legal basis for the aid, the source of the funding, and the dollar amount spent on tourism promotion within the community for the fiscal year ending June 30, 1999.

**Table 22.1** lists the 29 cities, 48 counties, and 47 respondent towns in Virginia that used public funds for tourist promotion in 1999. Fourteen cities, 11 counties, and 10 towns entrusted this funding to their Convention and Visitors Bureau. Thirteen cities, 19 counties, and 27 towns distributed the money to their local chamber of commerce. The

remaining localities cited some other recipient.

Each responding locality reported the basis for its aid. Twenty-three cities cited some informal understanding while the rest referred to a local ordinance. Thirty-four counties based their aid on an informal understanding, 7 on a local ordinance, and 5 on a section in the *Code of Virginia*. All the towns except Abingdon, Bowling Green, Chincoteague, and Scottsville (which have a local ordinance) cited some informal understanding. The sources of tourism funding are classified as general revenue or a special tax. Twenty-two cities, 35 counties, and 39 towns cited the former as their source of funding, while 11 cities, 15 counties, and 9 towns received money through a tax. Please refer to **Table 22.1** for details and dollar amounts spent on tourism in each locality.

**Table 22.1**  
**Tourism Promotion Funding, 1999**

	Funds Provided to (C of C, C&VB, D of T, ED, VC, Other)*	Basis for Aid (S, L, I)*	Source of Funds (G, T)*	Funding FY 98-99
<b>Cities</b>	All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.			
Alexandria	C&VB	I	G	\$380,413
Bedford	C of C	I	G	\$35,000
Bristol	C of C, C&VB	I	Both	\$72,640
Buena Vista	VC, C of C	I	G	\$47,000
Charlottesville	C&VB	L	T (lodging)	\$1,125,135
Chesapeake	Other	I	T (meal, lodging)	\$1,162,962
Danville	C of C	L	T (lodging)	\$115,990
Emporia	C of C	I	G	\$2,000
Fairfax	C&VB	I	G	\$37,000
Fredericksburg	ED	I	G	\$200,701
Galax	C of C	I	G	...
Hampton	D of T	I	G	\$1,400,000
Harrisonburg	C&VB	I	G	\$44,470
Hopewell	C&VB	L	T (lodging)	\$201,248
Lexington	C&VB	I	...	\$263,839
Lynchburg	C of C	I	G	\$262,600
Manassas	D of T	I	G	\$222,200
Newport News	D of T	I	Both	\$580,869
Norfolk	Other	I	G	\$2,700,000
Petersburg	Other	L	T (meal, lodging)	\$112,550
Portsmouth	C of C, C&VB	I	G	\$359,000
Radford	ED	I	G	\$3,000
Richmond	C of C, C&VB	I	Both	\$600,000
Roanoke	C of C, C&VB	L	Both	\$500,000
Salem	C of C, C&VB	I	G	\$60,000
Staunton	C&VB	I	G	\$152,491
Virginia Beach	C&VB	L	Both	\$6,278,575
Waynesboro	C of C	I	G	\$40,000
Williamsburg	C of C, C&VB, Other	I	T (lodging)	\$1,331,400
Accomack	C of C	I	G	\$60,000

\* See last page of table for abbreviations.

... No response provided.

**Table 22.1 (continued)**

	Funds Provided to (C of C, C&VB, D of T, ED, VC, Other)*	Basis for Aid (S, L, I)*	Source of Funds (G, T)*	Funding FY 98-99
<b>Counties</b>	All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.			
Albemarle	C&VB	L, I	Both	\$624,800
Alleghany	C of C	I	G	\$5,800
Arlington	C&VB	S	Both (lodging)	\$842,647
Augusta	C of C	I	T (meals)	\$145,000
Bedford	C of C	I	G	\$15,300
Caroline	D of T	S, L	T (lodging)	\$90,854
Chesterfield	C&VB	L, I	T (lodging)	\$1,293,636
Clarke	C of C	I	G	\$500
Culpeper	Other	I	G	\$82,000
Dinwiddie	Other	I	G	\$3,600
Fairfax	ED	I	G	\$400,216
Fauquier	C&VB	I	T	\$40,000
Franklin	...	...	...	\$25,000
Frederick	C of C, Other	I	G	\$147,475
Giles	C of C	I	G	\$6,300
Grayson	Other	I	G	\$9,690
Hanover	C&VB	S,L	T (lodging)	401,500
Henrico	D of T	S, L	T (lodging)	N/A
Isle of Wight	C&VB	I	G	\$76,000
James City	Other	...	T (lodging)	\$950,000
King George	VC	I	G	\$10,186
Lancaster	Other	I	G	\$25,000
Loudoun	D of T	I	T (lodging)	\$859,643
Madison	C of C	I	G	\$24,400
Nelson	D of T	I	G	\$176,839
Northampton	C of C	...	G	\$25,000
Northumberland	C of C, Other	I	G	\$3,000
Nottoway	Other	I	G	\$3,600
Orange	C&VB	I	G	\$128,992
Page	C of C	...	T (lodging)	...

\* See last page of table for abbreviations.

... No response provided.

N/A Not applicable.

**Table 22.1 (continued)**

	Funds Provided to (C of C, C&VB, D of T, ED, VC, Other)*	Basis for Aid (S, L, I)*	Source of Funds (G, T)*	Funding FY 98-99
<b>Counties (continued)</b>				
Pittsylvania	C of C	...	G	...
Prince Edward	C of C	I	G	\$5,000
Prince William	...	S	T (lodging)	\$660,000
Pulaski	C of C, Other	I	G	\$13,225
Rappahannock	Other	I	G	\$1,500
Richmond	D of T	I	G	\$10,000
Roanoke	C of C, C&VB	I	G	\$517,500
Rockingham	C of C, C&VB	I	G	\$25,000
Scott	C of C	...	G	...
Shenandoah	C&VB, Other	I	T (lodging)	\$75,000
Spotsylvania	D of T	L	T (lodging)	\$256,130
Stafford	D of T	I	G	\$94,000
Tazewell	D of T	I	G	\$10,000
Westmoreland	D of T	I	G	\$29,430
Wise	C of C	I	G	...
Wythe	C of C	I	Both (lodging)	\$2,200
York	C&VB, Other	L	Both (lodging)	\$1,029,000
<b>Towns</b>				
Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.				
Abingdon	C of C, C&VB	L	G	\$255,633
Amherst	Other	I	G	\$500
Appomattox	C of C, C&VB	I	T (meal, lodging)	\$6,000
Ashland	C of C	I	G	\$25,000
Big Stone Gap	C of C, Other	I	Both (lodging)	...
Blacksburg	C of C	I	G	\$5,400
Blackstone	Other	I	G	\$2,000
Bowling Green	Other	L	T (lodging)	\$5,000
Bridgewater	C of C	I	G	\$225
Chase City	C of C	I	G	\$5,000
Chilhowie	C of C	I	G	\$1,971
Chincoteague	C of C	L	T (meals)	\$36,669
Christiansburg	C of C	I	G	...
Colonial Beach	C of C, C&VB	I	...	\$67,893
Culpeper	C of C	...	G	\$18,000

\* See last page of table for abbreviations.

... No response provided.

**Table 22.1 (continued)**

	Funds Provided to (C of C, C&VB, D of T, ED, VC, Other)*	Basis for Aid (S, L, I)*	Source of Funds (G, T)*	Funding FY 98-99
<b>Towns (continued)</b>				
Damascus	D of T	I	G	\$1,000
Dublin	C of C	I	G	\$600
Front Royal	ED	I	T (lodging)	\$82,600
Glade Spring	C of C	...	G	\$200
Herndon	C of C	I	G	\$9,984
Hillsville	C of C, Other	I	G	\$1,500
Leesburg	C&VB, Other	I	G	\$328,820
Madison	C of C	I	G	\$1,200
Marion	C of C	I	G	\$1,000
Middleburg	C&VB	I	G	\$2,850
New Market	Other	I	T (lodging)	\$22,576
Orange	C&VB	I	G	\$6,000
Parksley	Other	I	G	...
Pearisburg	C of C, Other	I	T (meals)	\$4,500
Pennington Gap	C of C	I	G	\$500
Pulaski	C of C	I	G	...
Saltville	D of T	...	G	\$12,120
Scottsville	C of C, ED	L	T (lodging)	\$14,300
Shenandoah	C of C	I	G	\$660
Smithfield	C&VB	I	G	\$30,000
South Boston	C of C, Other	I	G	\$34,000
South Hill	C of C	I	G	\$119,000
Stanley	C of C	I	Both (lodging)	\$1,000
Strasburg	C of C	I	G	\$6,500
Tazewell	C&VB	I	G	\$1,000

\* See last page of table for abbreviations.

... No response provided.

**Table 22.1 (continued)**

	Funds Provided to (C of C, C&VB, D of T, ED, VC, Other)*	Basis for Aid (S, L, I)*	Source of Funds (G, T)*	Funding FY 98-99
<b>Towns (continued)</b>				
Warrenton	C of C	I	G	\$40,000
Warsaw	Other	I	G	\$800
Washington	C&VB, Other	I	G	\$7,050
West Point	...	I	G	\$10,000
Windsor	D of T	I	G	\$2,000
Wise	C of C	I	G	\$1,596
Wytheville	C&VB	I	G	\$120,773
...	No response provided.			
*	Key to abbreviations:			
	C of C	Chamber of Commerce		
	C&VB	Convention and Visitors Bureau		
	ED	Economic Development		
	D of T	Department of Tourism		
	VC	Visitor's Center		
	I	Informal Understanding		
	S	Specified in the Virginia Code		
	L	Local ordinance		
	G	General Revenues		
	T	Special Taxes		



## Section 23

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### Miscellaneous Fees, 1999

In the 1999 questionnaire that the Cooper Center distributed, local governments were asked to specify any miscellaneous charges or fees that fell outside of the scope of the questions in the survey. The answers are included in **Table 23.1**.

The table provides the responses of the 8 cities, 18 counties, and 16 towns

that impose miscellaneous fees. The table includes the type of fee imposed, the amount of the fee, and the schedule, if any, that applies to fee payment. The miscellaneous fees described in the table include zoning and building permits, utility deposits, boating and fishing licenses, and electrical and plumbing permits.

**Table 23.1**  
**Miscellaneous Fees, 1999**

Locality	Item	Fee
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Alexandria	Library card	\$1.00 for replacement (1 <sup>st</sup> card free)
	Animal license	\$10; \$2 for spayed/neutered
	Street map	\$1.00
Clifton Forge	Opening and closing graves	\$200.00
	Dog license	\$2.00/male and unsexed; \$5.00/female
	Special refuse pickup	\$30.00+
Franklin	Dog license	\$10.00/year; 20 dogs-\$50.00; 50 dogs-\$100
	Photocopies	\$0.25
	Photocopies of maps	\$1.00
Fredericksburg	Special residential refuse pickup	\$30.00
Lexington	Building permits	Varies
Manassas Park	Site plan fee	Varies
	Subdivision plan fee	Varies
	Land disturbance permit	\$100.00 + 10.00/acre
Martinsville	Electric	\$25.00 single meter; \$50.00 multi-meter; \$229.00 underground
Poquoson	Land disturbance permit	\$50.00
	Driveway permit	\$30.00 – 45.00

**Table 23.1 (continued)**

Locality	Item	Fee
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Bedford	New construction	\$0.10/sq. ft.
	Single-wide mobile home	\$75.75
	Double-wide mobile home	\$101.00
Cumberland	Building permit	Varies by size of building
	Rezoning	\$550.00
Dinwiddie	Map copies	\$3.00
	Record copies	\$0.50
	Complete property books	\$600.00
	Other selected printouts	\$100.00 - \$300.00
	Library card	\$5.00
Fairfax	Dog tag	\$10.00, \$5.00 if neutered
Fluvanna	Building permit	\$0.08/sq. ft.
	Rezoning application	\$250.00
Goochland	Dog tags	\$5.00 per animal
Greensville	Building permits-residential	\$0.08/sq.ft., \$20.00 minimum
	Building permits-industrial	\$3.50/1,000 sq. ft. up to 1,000,000
		\$2.50/1,000 sq. ft. from 1 - 3,000,000
		\$1.50/1,000 sq. ft. over 3,000,000
		\$15.00 minimum
	Electrical, plumbing and mech.	\$0.03/sq. ft., \$15.00 minimum
King and Queen	Dog license	\$2.00
Lancaster	Real estate card fee	\$0.50
	Map copy fee	\$0.50
Lee	Building permits	\$0.15/sq ft.
	Electrical permits	\$10.10 200 amp. \$15.00 > 200 amp.
	Plumbing permits	\$6.00
Lunenburg	Animal license	\$10.00
	Kennel license	\$50.00

**Table 23.1 (continued)**

Locality	Item	Fee
<b>Counties (continued)</b>		
Madison	Dog tags	\$3.00
	Tax map copy fee	\$1.00
Montgomery	Automobile graveyards	\$300.00 per site
Prince George	Short-term rental tax	1% of gross proceeds
Prince William	Storm watch utility	\$18.00
Russell	Junkyard license	\$100.00
Spotsylvania	Dog tags, neutered	\$5.00/1 yr., \$8/2 yr., or \$10/3 yr.
	Dog tags, not neutered	\$7.50/1 yr., \$12/2 yr., or \$15/3 yr.
	Mapping fees	Vary
Wythe	Building permit	\$0.16/sq. ft., min \$35.00
	Soil and erosion	\$50.00
	Demolition	\$50.00
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of respondents and non-respondents, see Appendix B.	
Chincoteague	Boat ramp user fee	\$20.00/year
Christiansburg	Conditional use permits	\$200.00 (approx.)
Clintwood	Yard and rummage sale permits	\$5.00/day
	Permit for new construction	\$0.05/sq. ft. (\$50.00 min.)
	Permit for mobile homes to relocate to town	\$50.00
Culpeper	Boating license	residents: \$10.00 bi-annually other: \$20.00 bi-annually
	Fishing license	\$5.00 annually; \$2.00/one day
Dayton	Erosion and sedimentation land disturbing	1 <sup>st</sup> 40K sq. ft.: \$2.00/1,000 ft.
		Next 60K sq. ft.: \$1.00/1,000 ft.
		Over 100K sq. ft.: \$0.75/1,000 ft.
	Zoning permits	\$10.00

**Table 23.1 (continued)**

Locality	Item	Fee
<b>Towns (continued)</b>		
Front Royal	Electrical services	Varies
	Recreational programs	Varies
Jonesville	Fire fee	\$0.50/month/household
Marion	Zoning permits	\$5.00
	Water deposit	\$50.00
	Sewer discharge application	\$300.00
Montross	Zoning permit	\$25.00
	Zoning variance or special use	\$175.00
Onley	Zoning permits	R: \$25.00 C: \$50.00 I: \$35.00
	Certificate of compliance	\$10.00
Shenandoah	Zoning permit fee	\$10.00
South Boston	Landfill closure	\$1.00/month
Stanley	Zoning permits	\$15.00
	Special use permits	\$125.00
	Rezoning permits	\$125.00
West point	Zoning variance appeals	\$75.00
Windsor	Zoning permit	\$25.00
Wise	Returned check fee	\$20.00
Key to abbreviations: R: Residential      C: Commercial    I: Industrial		



**1999 TAX RATES IN VIRGINIA'S  
CITIES, COUNTIES, AND TOWNS  
QUESTIONNAIRE**

LOCALITY:

TAX YEAR:               **1999**

INFORMATION FOR LAST YEAR'S *TAX RATES* (THE 1998 EDITION) WAS  
PREPARED BY:

POSITION:

PHONE:

FAX:

ADDRESS:

EMAIL ADDRESS:

**General Instructions on How to Fill Out This Questionnaire**

This questionnaire shows in **bold type**, where space permits, the information your locality supplied to us for the 1998 edition of *Tax Rates* published in December 1998. A few answers that you may have provided have been reformatted so you will need to provide the information again. Please review the information for accuracy and completeness and write in any changes that are effective by the end of calendar year 1999. If a particular tax or fee is not applicable to your locality, please enter N/A (not applicable) in the appropriate space rather than leave a blank space. If we have something wrong, please correct it.

If there are no changes from the 1998 edition, please return the survey anyway and indicate that there are no changes. If your office lacks the information to complete some of the questions, please contact the appropriate office in your local government to obtain the necessary information or tell us who to contact.

Thank you for your cooperation in completing this questionnaire. If you have any questions contact John Knapp at the Weldon Cooper Center for Public Service. Phone: (804) 982 - 5604; FAX : (804) 982 - 5536; E-Mail: knapp@virginia.edu. If possible, please return the questionnaire by June 18.

Please make a copy for your files and return this questionnaire to:

**Business and Economics Section  
UVA Weldon Cooper Center for Public Service  
918 Emmet Street N., Suite 300  
Charlottesville, Virginia 22903 - 4832**

A. Real Estate Taxes

1. General Information

Tax rate/\$100: \_\_\_\_\_ What is (are) the due date(s)? \_\_\_\_\_

If your locality imposes any district levies, please list them below or attach a separate sheet showing purpose, name of district, and rate (e.g., district taxes for sanitation, downtown service, fire/rescue, mosquito control, education, Gypsy Moth, etc.).

Does your locality prorate the real property tax on new buildings as permitted by §58.1-3292 of the *Code of Virginia*?  Yes  No

Does your locality have a full-time assessor on its staff?  Yes  No

How often does your locality conduct a general reassessment? \_\_\_\_\_

The last general reassessment became effective  **January 1st**  **July 1st** of what year? \_\_\_\_\_

Has your local government established a tax incremental financing fund to encourage development in certain areas as permitted by §58.1-3245 through 58.1-3245.5 of the *Code of Virginia* (Acts of Assembly, 1988, c. 776) ?  Yes  No

2. Real Estate Exemption for Rehabilitated Buildings

Residential:

Note: Unless otherwise stated, the residential real estate category includes both single and multi-family units. If this is not true for your locality please note the correct dwelling types.

Minimum age of structure: \_\_\_\_\_ years

Exemption schedule (in years):

Note: Unless otherwise stated, the exemption is equal to 100 percent of the increase in assessed value resulting from the rehabilitation.

Increase in assessed value required: \_\_\_\_\_ % Increase in square footage required: \_\_\_\_\_

Commercial / Industrial:

Minimum age of structure: \_\_\_\_\_ years

Exemption schedule (in years):

Note: Unless otherwise stated, the exemption is equal to 100 percent of the increase in assessed value resulting from the rehabilitation.

Increase in assessed value required: \_\_\_\_\_ % Increase in square footage required: \_\_\_\_\_



A. Real Estate Taxes (Continued)

3. Real Property Tax Relief for the Elderly and Disabled

- Tax relief plan applies to:
- 1. both the elderly and disabled  yes  no  N/A
  - 2. the elderly only  yes  no  N/A
  - 3. the disabled only  yes  no  N/A

Combined Gross Income:

The maximum allowable income for **owners**  
(including the income of all relatives living  
with the owner) is:

\$ \_\_\_\_\_

The maximum allowable income for **renters**:  
(including the income of all relatives living  
with the owner) is:

\$ \_\_\_\_\_

Combined Net Worth:

The combined net worth for **owners**, excluding the value of the dwelling and one acre  
of land upon which it is situated, is:

The combined net worth for **renters**, excluding the value of the dwelling and one acre  
of land upon which it is situated, is:

Relief Plan for **Owners** (please specify):

Relief Plan for **Renters** (please specify):

Does your locality provide tax relief in the form of housing grants  
for renters who are: Elderly  Yes  No Disabled  Yes  No

Please specify:

# SECTION I. PROPERTY TAXES (CONTINUED)

## A. Real Estate Taxes (Continued)

### 4. Use-Value Assessment

Does your locality have Use-Value Assessment?  Yes  No

If "yes" please answer the following:

Effective date of use-value ordinance: \_\_\_\_\_ (month/day/year)

- Types of real estate:
- Agricultural land
  - Open space land
  - Horticultural land
  - Forestal land

Application fee: \$ \_\_\_\_\_

#### Agricultural and Forestal Districts:

Has your locality created agricultural or forestal districts for the tax year 1999?  Yes  No

If your locality indicated that last year it had an ordinance in effect providing for the creation of agricultural and forestal districts, these districts appear below. Please review and correct this information and add any new districts formed since last year.

<u>Name of District</u>	<u>Date Created</u>	<u>Review Period</u>	<u>Acreage</u>
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A. Real Estate Taxes (Continued)

5. Service Charge on Tax Exempt Property

Under §58.1-3400 through 58.1-3407 of the Code of Virginia localities are permitted to levy a service charge on tax-exempt property in certain limited cases.

Does your locality impose service charges on tax exempt property?  Yes  No

If "yes," what are the service charge rates?

<u>Type of Property</u>	<u>Rate per \$100 of Assessed Value</u>
State-owned:	\$ _____
Privately-owned:	\$ _____

B. Merchants' Capital Tax

Rate/\$100: \_\_\_\_\_

Which value and what percentage of value do you use to assess merchants' capital?

<u>Value</u>	<u>% of Value</u>
<input type="checkbox"/> Original cost	_____
<input type="checkbox"/> Fair market value	_____
<input type="checkbox"/> Depreciated cost (company's book value)	_____
<input type="checkbox"/> Other (please specify) _____	_____

C. Tangible Personal Property Tax

1. General Questions

What is the tangible personal property tax rate per \$100? \$ \_\_\_\_\_

What is (are) the due date(s)? \_\_\_\_\_ (month/day)

What is the effective date of assessment or the tax day pursuant to §58.1-3515 of the Code of Virginia? \_\_\_\_\_ (month/day)

Does your locality offer payment options for paying the tangible personal property tax as permitted by §58.1-3916 of the Code?  Yes  No

Comments: \_\_\_\_\_

Does your locality prorate personal property taxes?  Yes  No

If "no," please explain: \_\_\_\_\_

If "yes," for what categories of personal property do you prorate taxes?

- |  |                                      |   |  |                                   |
|--|--------------------------------------|---|--|-----------------------------------|
| <input type="checkbox"/> Boats                   | <input type="checkbox"/> Campers     | <input type="checkbox"/> Mobile Homes   | <input type="checkbox"/> Recreational Vehicles | <input type="checkbox"/> Trailers |
| <input type="checkbox"/> Business Motor Vehicles | <input type="checkbox"/> Motorcycles | <input type="checkbox"/> Motor Vehicles | <input type="checkbox"/> Trucks                | <input type="checkbox"/> Other    |

Does your locality offer tangible personal property tax relief for: Elderly  Yes  No ; Disabled  Yes  No

C. Tangible Personal Property Tax (Continued)

2. Motor Vehicles

a. Please indicate which recognized pricing guide or guides you use to assess motor vehicles:

Automobiles and Trucks under 2 Tons

- NADA Official Used Car Guide
- NADA Official Older Used Car Guide
- Red Book, National Market Reports, Inc.
- Older Car Red Book, National Market Reports, Inc.
- Blue Book, National Used Car Market Report
- Truck Blue Book, National Market Report
- Black Book, Dealer Costs, Inc.
- MacLean Hunter Market Reports
- Department of Motor Vehicles Reports
- Other (please specify) \_\_\_\_\_

Large Trucks 2 Tons and Over

- NADA Official Used Car Guide
- NADA Official Older Used Car Guide
- Red Book, National Market Reports, Inc.
- Older Car Red Book, National Market Reports, Inc.
- Blue Book, National Used Car Market Report
- Truck Blue Book, National Market Report
- Black Book, Dealer Costs, Inc.
- MacLean Hunter Market Reports
- Department of Motor Vehicles Reports
- Other (please specify) \_\_\_\_\_

b. Please indicate value and what percentage you use to assess motor vehicles:

Automobiles and Trucks under 2 Tons

- | <u>Value</u>                                     | <u>% of Value</u> |
|--|-------------------|
| <input type="checkbox"/> Average retail value    | _____             |
| <input type="checkbox"/> Average loan value      | _____             |
| <input type="checkbox"/> Average trade-in value  | _____             |
| <input type="checkbox"/> Average wholesale value | _____             |
| <input type="checkbox"/> Average finance value   | _____             |
| <input type="checkbox"/> Other (please specify)  | _____             |

Large Trucks 2 Tons and Over

- | <u>Value</u>                                     | <u>% of Value</u> |
|--|-------------------|
| <input type="checkbox"/> Average retail value    | _____             |
| <input type="checkbox"/> Average loan value      | _____             |
| <input type="checkbox"/> Average trade-in value  | _____             |
| <input type="checkbox"/> Average wholesale value | _____             |
| <input type="checkbox"/> Average finance value   | _____             |
| <input type="checkbox"/> Other (please specify)  | _____             |

c. If you do not use a pricing guide, or if a motor vehicle is not listed in a pricing guide, then what percentage(s) of original cost do you use to determine the assessed value?

Automobiles and Trucks under 2 Tons

<u>Year</u>	<u>Percentage</u>
-------------	-------------------

Large Trucks 2 Tons and Over

<u>Year</u>	<u>Percentage</u>
-------------	-------------------

d. Are you now using the same pricing guide(s), basis for value, and percentage of value that were in effect on August 1, 1997?  Yes  No

C. Tangible Personal Property Tax (Continued)

3. Other Classifications of Tangible Personal Property (Continued)

<u>Type of Property</u>	<u>Rate per \$100</u>	<u>Basis for Assessment (% of Original Cost)</u>
Livestock	_____	_____
Farm	_____	_____
Household	_____	_____
Boats and watercraft over five tons:	_____	_____
Privately owned pleasure boats and watercraft:	_____	_____
Aircraft:	_____	_____
Antique motor vehicles:	_____	_____
Recreational vehicles:	_____	_____
Heavy construction machinery:	_____	_____
Computer hardware:	_____	_____
Generating equipment:	_____	_____
Mobile homes:	_____	_____
Tangible personal property used in research and development:	_____	_____
Other business property:	_____	_____

D. Machinery and Tools Tax

1. Source of assessment value:  OC-Original Cost  
 DC-Depreciated Cost (book value, please include a separate schedule)  
 BK-Book Value  
 FMV-Fair Market Value  
 Other-please specify \_\_\_\_\_

2. Nominal tax rate (per \$100): \_\_\_\_\_

3. Assessment ratio (percent) or show schedule, if applicable:

**SECTION I. PROPERTY TAXES (CONTINUED)**

**E. Miscellaneous Property Tax Exemptions**

Does your locality have a property tax exemption program for the following programs, as permitted by the *Code of Virginia*?

- 1. Certified pollution control equipment and facilities (§58.1-3660)  Yes  No
- 2. Certified solar energy equipment facilities or devices (§58.1-3661)  Yes  No
- 3. Generating and co-generating equipment used for energy conservation (§58.1-3662)  Yes  No

**SECTION II. UTILITY TAXES**

**A. Utility Consumers' Taxes**

(If a ceiling is imposed on the amount subject to the tax, please specify next to that tax.)

Note: Do not confuse this consumer tax with utility license taxes imposed on utilities (see next section).

	Residential	Commercial	Industrial
Electric:	_____	_____	_____
Telephone:	_____	_____	_____
Gas:	_____	_____	_____
Water:	_____	_____	_____
Cable TV*	_____	_____	_____

\* If you levy a consumer utility tax on subscribers to cable TV, what section of the state code authorizes you to levy this tax? \_\_\_\_\_

**B. Utility License Taxes**

This is a business license tax on the gross receipts of public service corporations (utility companies) as authorized by §58.1-3731 of the *Code of Virginia*.

Tax Levy on Gross Receipts:

Electric:	_____	Gas:	_____
Telephone:	_____	Water:	_____

**C. Cable Television Franchise Tax (an excise tax on video programming providers -see § 58.1-3818.3).**

Rate on gross receipts: \_\_\_\_\_

## SECTION II. UTILITY TAXES (CONTINUED)

### D. Cellular Phone Tax

Has your locality adopted a cellular phone tax?  Yes  No

If yes, what is the rate?

---

### E. Emergency 911 Phone Tax

If your locality has an Enhanced 911 Emergency Telephone System or will establish one, does your locality impose a special tax on consumers as provided in §58.1-3813 of the Code of Virginia?

Yes  No      If yes, what is the tax rate? \_\_\_\_\_

## SECTION III. MOTOR VEHICLE LICENSES

---

Rates should be indicated as either a flat rate, e.g., \$25, or a range such as \$10-\$50, which represents the minimum and the maximum tax by weight.

Private Passenger Automobile

Motorcycle

Trucks Not for Hire (by Weight)

What is the date new decals must be affixed to vehicles? \_\_\_\_\_ (month/day)

Do you provide exempt from the local vehicle license tax for: Elderly  Yes  No; Disabled  Yes  No

## SECTION IV. BUSINESS LICENSE TAXES

A. What is the *filing* due date for the business, professional, and occupational license (BPOL) tax?

\_\_\_\_\_

B. What is the *payment* due date for the BPOL tax? \_\_\_\_\_

C. What type of BPOL payment plan does your locality have?

- Annual       Semiannual       Quarterly       Other

\_\_\_\_\_

D. Check the box that describes how your locality applies the license **fee** allowed under the Code of Virginia §58.1-3703 A. Please be aware of the distinction between a license **fee** and a license **tax** as defined by *BPOL Guidelines* (§3.1.1). Note that beginning July 1, 1998 a locality is not permitted to impose both a license fee and a license tax on a business conducted at a single definite place of business (§ 58.1-3703A).

1.  We do not impose a license fee on any business, however, we have a minimum or flat tax that businesses are required to pay.
2.  We impose a separate license filing fee for each license a business has, even if the separately licensed activities of that business are in the same location.
3.  We impose only one fee per business location, regardless of the number of separate licenses issued to the business at that location.
4.  Other (please explain below):

\_\_\_\_\_  
\_\_\_\_\_

E. If you answered above that your locality does charge a license fee, which businesses does the fee apply?

- All businesses  
 Only to businesses with gross receipts of greater than \_\_\_\_\_  
 Only to businesses with gross receipts of less than \_\_\_\_\_

If the fee amount is determined on a sliding scale that depends on the amount of total gross receipts, please detail the fee schedule below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



F. Check the box that describes whether your locality has implemented a license *tax* threshold.

- We have not adopted a license tax threshold.
- Our license tax threshold is \_\_\_\_\_.

This means that businesses with gross receipts of the amount stated, or greater, are subject to the tax rate specified for that business's classification (for example, \$0.20 per \$100 for retail sales).

(If you answered in question F that your locality has no established threshold, please skip question G.)

G. For those businesses subject to the tax, does your locality apply a separate gross receipts *tax* threshold to *each* licensed business at *each* location?

- Yes \_\_\_\_\_
- No \_\_\_\_\_
- If "no," please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

H. Contracting

- 1. License *fee* (filing fee) \_\_\_\_\_
- 2. The license *tax* rate is \$ \_\_\_\_\_ per \$100 of gross receipts.
- We have a minimum tax of \$ \_\_\_\_\_ for businesses subject to a tax rate.

**Explain:** \_\_\_\_\_  
 \_\_\_\_\_

I. Retail Sales

- 1. License *fee* (filing fee) \_\_\_\_\_
- 2. The license *tax* rate is \$ \_\_\_\_\_ per \$100 of gross receipts.
- We have a minimum tax of \$ \_\_\_\_\_ for businesses subject to a tax rate.

**Explain:** \_\_\_\_\_  
 \_\_\_\_\_

J. Repair, Personal, and Business Services

- 1. License *fee* (filing fee) \_\_\_\_\_
- 2. The license *tax* rate is \$ \_\_\_\_\_ per \$100 of gross receipts.
- We have a minimum tax of \$ \_\_\_\_\_ for businesses subject to a tax rate.

**Explain:** \_\_\_\_\_  
 \_\_\_\_\_

**SECTION IV. BUSINESS LICENSE TAXES (CONTINUED)**

**K. Financial, Real Estate, and Professional**

- 1. License *fee* (filing fee) \_\_\_\_\_
- 2. The license *tax* rate is \$ \_\_\_\_\_ per \$100 of gross receipts.
- We have a minimum tax of \$ \_\_\_\_\_ for businesses subject to a tax rate.

**Explain:**

\_\_\_\_\_

**L. Wholesale**

- 1. License *fee* (filing fee) \_\_\_\_\_
- 2. The license *tax* rate is \$ \_\_\_\_\_ per \$100 of (check appropriate boxes):
  - purchases of goods for sale
  - gross receipts
  - We have a minimum tax of \$ \_\_\_\_\_ for businesses subject to a tax rate.

**Explain:**

\_\_\_\_\_

M. If the tax rate is applied to gross receipts or at a rate in excess of \$0.05 per \$100 of *purchases*, what year did the local ordinance giving you this authority take effect? \_\_\_\_\_

**Explain:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

N. Do you charge a license fee or levy a BPOL tax on any business renting real property, as the owner of such property, other than hotels, motels, motor lodges, auto courts, tourist courts, travel trailer parks, lodging houses, rooming houses, and boarding houses?

Yes  No If yes, what year did the ordinance giving you this authority take effect? \_\_\_\_\_

**Explain:**

\_\_\_\_\_  
\_\_\_\_\_

O. What is your tax/fee on the following:

- 1. Retail peddlers: \$ \_\_\_\_\_
- 2. Retail itinerant merchants: \$ \_\_\_\_\_
- 3. Wholesale peddlers and itinerant merchants: \$ \_\_\_\_\_

SECTION V. OTHER LOCAL TAXES

A. Local Excise Sales Taxes

- 1. Restaurant food tax (meals tax, §58.1-3833, 58.1-3840) Rate: \_\_\_\_\_
- 2. Transient occupancy tax (hotels and motels, §58.1-3819 to 58.1-3822, 58.1-3840) Rate: \_\_\_\_\_
- 3. Admissions tax (§58.1-3818, 58.1-3840) Rate: \_\_\_\_\_
- 4. Tax on fuel in certain transportation districts (§58.1-1720) Rate: \_\_\_\_\_

B. Cigarette Tax §58.1-3830

<u>No. of cigarettes in Pack:</u>	<u>Tax</u>
20	_____
25	_____
30	_____

Information provided last year: \_\_\_\_\_

C. Natural Resource Related Taxes

- 1. Oil severance tax (§58.1-3712.1) Rate: \_\_\_\_\_
- 2. Coal severance tax (§58.1-3712) Rate: \_\_\_\_\_
- 3. Coal and gas road improvement tax (§58.1-3713) Rate: \_\_\_\_\_
- 4. Additional gas severance tax (§58.1-3713.4) Rate: \_\_\_\_\_
- 5. Mineral tax (§58.1-3286) Rate: \_\_\_\_\_

D. Taxes on Legal Documents

- 1. Recordation tax (§58.1-3800) Rate: \_\_\_\_\_
- 2. Tax on wills and administration (§58.1-3805) Rate: \_\_\_\_\_

E. Other Miscellaneous Taxes

Please specify any other miscellaneous taxes imposed by your locality.

- 1. \_\_\_\_\_ Rate: \_\_\_\_\_
- 2. \_\_\_\_\_ Rate: \_\_\_\_\_
- 3. \_\_\_\_\_ Rate: \_\_\_\_\_

\_\_\_\_\_

## SECTION VI. USER CHARGES AND OTHER FEES

---

### A. Refuse Collection Charges

1. Does your locality provide refuse collection:
  - to residential customers?  Yes  No
  - to commercial and industrial customers?  Yes  No
2. If yes, what is the frequency of collection:
  - for residential customers? \_\_\_\_\_
  - for commercial and industrial customers? \_\_\_\_\_
3. If yes, what is the:
  - residential refuse collection fee, if any? \_\_\_\_\_
  - commercial & industrial refuse collection fee, if any? \_\_\_\_\_
4. Does your locality contract with one or more private firms to provide refuse collection?  Yes  No
5. If your locality imposes tipping fees, please show the charge(s):  
\_\_\_\_\_

### B. Recycling Collection Charges

1. Has your locality instituted a recycling program?  Yes  No
2. If yes, does your locality:
  - Provide the recycling service directly or contracted? \_\_\_\_\_
  - Charge a fee for the service?  Yes  No    If yes, how much? \_\_\_\_\_

### C. Other User Fees

1. Water connection and meter    Fee: \_\_\_\_\_    Sewer connection fee: \_\_\_\_\_
2. Impact fee on new developments for road improvements (§ 15.2 - 2319):    Fee: \_\_\_\_\_
3. Miscellaneous fees and charges
 

Please specify any other miscellaneous charges or fees imposed by your locality. ( For example, library card fee, animal license fee, map copy fee, etc.)

  - a. \_\_\_\_\_    Fee: \_\_\_\_\_
  - b. \_\_\_\_\_    Fee: \_\_\_\_\_
  - c. \_\_\_\_\_    Fee: \_\_\_\_\_

SECTION VII. SPECIAL SECTION ON FUNDING FOR TOURISM PROMOTION

The following questions have been developed in cooperation with the Virginia Tourism Corporation:

A. Does your locality provide public funds for tourism promotion?

- Yes
- No (If "No", please skip to the following page.)

The following questions apply to localities providing public funds for tourism promotion:

B. The funds are provided to:

- a local chamber of commerce.
- a local convention and visitors' bureau.
- other (please specify):

C. What is the basis for the aid?

- Specified in the Code of Virginia
- Local ordinance (Please provide a copy.)
- Informal understanding or practice

Please explain:

D. What is the source of funds for the aid?

- General revenues
- Earmarked special taxes (see below):

Kind of tax (e.g., lodging, meals, etc.): \_\_\_\_\_

Portion of tax allocated for tourism promotion: \_\_\_\_\_

E. How much funding was provided for tourism promotion for the fiscal year ending June 30, 1999?  
(If figures for fiscal year 1999 are not available, please provide information for the fiscal year ending June 30, 1998.)

\$ \_\_\_\_\_  Fiscal year ending June 30, 1999  
 Fiscal year ending June 30, 1998

THANK YOU

---

***Please provide a copy of your personal property tax forms  
(for individuals and businesses).***

received form?

We appreciate the time you have spent to complete this questionnaire. Please supply the following information so we can contact you if we have any questions:

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Phone: \_\_\_\_\_ FAX \_\_\_\_\_

Email: \_\_\_\_\_

## **Appendix B**

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### **List of Respondents and Non-Respondents to 1999 Tax Rates Questionnaire**

## Appendix B

### List of Respondents and Non-Respondents to 1999 Tax Rates Questionnaire

Locality	Name/Title	Telephone
<b>Cities</b>		
Alexandria	Ms. Hue P. Rim Taxpayer Assistance Branch Supervisor	703/838-6485
Bedford	Ms. Brenda A. Daniel Commissioner of the Revenue	540/586-7105
Bristol	Ms. Mary Sue Baker Commissioner of the Revenue	540/645-7316
Buena Vista	Ms. Mar Vita L. A. Flint Commissioner of the Revenue	540/261-8611
Charlottesville	Mr. R. Lee Richards Commissioner of the Revenue	804/970-3160
Chesapeake	Mr. Ray A. Conner Commissioner of the Revenue	757/382-6620
Clifton Forge	Ms. Valerie N. Bruffey Commissioner of the Revenue	540/863-2506
Colonial Heights	Ms. Catherine B. Parker Commissioner of the Revenue	804/520-9280
Covington	Ms. Margaret P. Phillips Commissioner of the Revenue	540/965-6350
Danville	Mr. James M. Gillie Commissioner of the Revenue Mr. Lynwood L. Barbour Real Estate Assessor	804/799-5145 804/799-5120
Emporia	Ms. Joyce E. Prince Commissioner of the Revenue	804/634-5405
Fairfax	Mr. William Page Johnson II Commissioner of the Revenue	703/385-7885

Note: All cities and counties responded. Non-respondent towns are shown in italics.



## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Cities (continued)</b>		
Falls Church	Mr. Harold L. Miller Commissioner of the Revenue	703/241-5023
Franklin	Ms. Brenda B. Rickman Commissioner of the Revenue	757/562-8548
Fredericksburg	Ms. B. Joan Gaddis Personal Property Supervisor	540/372-1004
	Ms. Marilla M. Haas Real Estate Supervisor	540/372-1207
Galax	Mr. David Hankley Commissioner of the Revenue	540/236-2528
Hampton	Mr. Graham Wilson Chief Deputy Commissioner of the Revenue	757/727-6685
Harrisonburg	Ms. June Hosaflook Commissioner of the Revenue	540/434-2233
Hopewell	Ms. Dianna W. Robbins Commissioner of the Revenue	804/541-2237
Lexington	Ms. Courtney P. Baker Commissioner of the Revenue	540/462-3701
Lynchburg	Mr. Mitchell W. Nuckles Commissioner of the Revenue	804/847-1594
Manassas	Ms. Roberta L. Hartman Deputy Commissioner of the Revenue	703/257-8222
Manassas Park	Ms. Debra Wood Deputy Commissioner of the Revenue	703/335-8827
Martinsville	Mr. J. Ronnie Minter Commissioner of the Revenue	540/656-5130
Newport News	Ms. Priscilla S. Galloway Chief Deputy Commissioner of the Revenue	757/926-8644
Norfolk	Ms. Shelby W Harrod Chief Deputy Commissioner of the Revenue	757/441-2271

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Cities (continued)</b>		
Norton	Ms. Judy K. Miller Commissioner of the Revenue	540/679-0031
Petersburg	Mr. William H. Rosser, Jr. Commissioner of the Revenue	804/733-2315
Poquoson	Ms. Betty W. Moore Commissioner of the Revenue	757/868-3020
Portsmouth	Mr. A. James Fillion Commissioner of the Revenue	757/393-8799
Radford	Ms. Cassie S. Turner Commissioner of the Revenue	540/731-3613
Richmond	Mr. L. Kevin Ervin Assistant Assessment Manager	804/646-6452
Roanoke	Mr. Sherman A. Holland Commissioner of the Revenue	540/853-2521
Salem	Mr. Ronald L. Wright Commissioner of the Revenue	540/375-3019
Staunton	Mr. Gene R. Ergenbright Commissioner of the Revenue	540/332-3829
Suffolk	Mr. Thomas A. Hazelwood Commissioner of the Revenue	757/925-6434
Virginia Beach	Mr. Eric T. Schmudde Commissioner of the Revenue	757/427-4251
Waynesboro	Ms. Sarah E. Hash-Rodgers Commissioner of the Revenue	540/942-6612
Williamsburg	Ms. Elna W. Pitts Commissioner of the Revenue	757/220-6150
Winchester	Mr. Lacky G. Sempeles Commissioner of the Revenue	540/667-1815

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties</b>		
Accomack	Mr. George N. Fulk Commissioner of the Revenue	757/787-5747
Albemarle	Ms. Brenda K. Neitz Fiscal Assistant	804/296-5855
Alleghany	Ms. Sherry W. Stull Commissioner of the Revenue	540/965-1640
Amelia	Ms. Joyce D. Morris Commissioner of the Revenue	804/561-2158
Amherst	Ms. Barbara T. Humphreys Commissioner of the Revenue	804/946-9310
Appomattox	Mr. Monte W. Mays Commissioner of the Revenue	804/352-7450
Arlington	Ms. Lorena Lester Management Specialist	703/228-3026
Augusta	Ms. W. Jean Shrewsbury Commissioner of the Revenue	540/245-5640
Bath	Ms. Betty S. Hodge Commissioner of the Revenue	540/839-7231
Bedford	Ms. Faye W. Eubank Commissioner of the Revenue	540/586-7621
Bland	Mr. Robert R. Davis Commissioner of the Revenue	540/688-4291
Botetourt	Mr. John L. "Jay" Etzler Commissioner of the Revenue	540/473-8270
Brunswick	Mr. Dennis L. Edwards Commissioner of the Revenue	804/848-2313
Buchanan	Mr. Victor Breeding Commissioner of the Revenue	540/935-6541

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Buckingham	Ms. Jackie C. Pearson Commissioner of the Revenue	804/969-4181
Campbell	Mr. Calvin C. Massie, Jr. Commissioner of the Revenue	804/332-9518
Caroline	Ms. Christine Sawyer Deputy Commissioner of the Revenue	804/633-9835
Carroll	Mr. Darrell G. Jennings Commissioner of the Revenue	540/728-2331
Charles City	Ms. Denise B. Smith Commissioner of the Revenue	804/829-9216
Charlotte	Ms. Audrey W. Cobb Commissioner of the Revenue	804/542-5546
Chesterfield	Mr. N. Everette Carmichael Commissioner of the Revenue	804/748-1281
Clarke	Mr. Warren A. Arthur Commissioner of the Revenue	540/955-5108
Craig	Ms. Rebecca W. Price Commissioner of the Revenue	540/864-6241
Culpeper	Mr. Bill E. Brown Commissioner of the Revenue	540/727-3443
Cumberland	Ms. Marjorie White Deputy Commissioner of the Revenue	804/492-4280
Dickenson	Ms. Rita C. Vance Deputy Commissioner of the Revenue	540/926-1646
Dinwiddie	Ms. Deborah M. Marston Commissioner of the Revenue	804/469-4507
Essex	Ms. Mabel D. Franklin Commissioner of the Revenue	804/443-4737

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Fairfax	Mr. Robert J. Breads Director, Personal Property, State Income and License Division, Department of Tax Administration	703/324-3804
Fauquier	Mr. Ross W. D'Urso Commissioner of the Revenue	540/347-8622
Floyd	Ms. Magdalene M. Goad Commissioner of the Revenue	540/745-9345
Fluvanna	Mr. T. Kent Loving Commissioner of the Revenue	804/589-8322
Franklin	Ms. Joyce A. Fuller Commissioner of the Revenue	540/483-3083
Frederick	Ms. Ellen E. Murphy Commissioner of the Revenue	540/665-5681
Giles	Ms. Anne C. Chambers Commissioner of the Revenue	540/921-3321
Gloucester	Mr. Charles H. Stubblefield Commissioner of the Revenue	804/693-3451
Goochland	Ms. Jean S. Bryant Commissioner of the Revenue	804/556-5307
Grayson	Mr. C. Alvin Cox Commissioner of the Revenue	540/773-2381
Greene	Mr. Larry V. Snow Commissioner of the Revenue	804/985-5211
Greensville	Ms. Betty W. Mitchell Commissioner of the Revenue	804/348-4227
Halifax	Mr. Danny F. Jackson Commissioner of the Revenue	804/476-3314
Hanover	Ms. Lois B. Chenault Commissioner of the Revenue	804/537-6131

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Henrico	Mr. Rod Gordon Finance Administration	804/501-5200
Henry	Ms. Lucy W. Clark Commissioner of the Revenue	540/634-4687
Highland	Ms. Bobbie J. Griffin Deputy Commissioner of the Revenue	540/468-2142
Isle of Wight	Mr. Gerald H. Gwaltney Commissioner of the Revenue	757/357-3191
James City	Mr. L. Carlyle Ford Commissioner of the Revenue	757/253-6695
King & Queen	Ms. Helen H. Longest Commissioner of the Revenue	804/785-6323
King George	Ms. Faye W. Lumpkin Commissioner of the Revenue	540/775-4664
King William	Ms. Sally W. Pearson Commissioner of the Revenue	804/769-4941
Lancaster	Mr. George E. Thomas, Jr. Commissioner of the Revenue	804/462-7920
Lee	Ms. Susan C. Cope Deputy Commissioner of the Revenue	540/346-7721
Loudoun	Ms. Catherine V. Ashby Commissioner of the Revenue	703/777-0264
Louisa	Ms. Nancy M. Pleasants Commissioner of the Revenue	540/967-3432
Lunenburg	Ms. Patricia M. Adams Commissioner of the Revenue	804/696-2516
Madison	Ms. Kay W. Nichol Commissioner of the Revenue	540/948-4421

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Mathews	Mr. Raymond A. Hunley Commissioner of the Revenue	804/725-7168
Mecklenburg	Mr. William N. Bracey Commissioner of the Revenue	804/738-6191 ext. 221
Middlesex	Mr. Stanley R. Lewis Commissioner of the Revenue	804/758-5331
Montgomery	Ms. Nancy W. Miller Commissioner of the Revenue	540/382-5710
Nelson	Ms. Jean W. Payne Commissioner of the Revenue	804/263-4009
New Kent	Mr. John Crump Commissioner of the Revenue	804/966-9610
Northampton	Ms. Anne G. Sayers Commissioner of the Revenue	757/678-0446
Northumberland	Mr. Todd E. Thomas Commissioner of the Revenue	804/580-4600
Nottoway	Mr. Irving J. Arnold Commissioner of the Revenue	804/645-9317
Orange	Ms. Joyce L. Clark Commissioner of the Revenue	540/672-4441
Page	Mr. Charles L. Campbell Commissioner of the Revenue	540/743-3840
Patrick	Mr. C. Jerry Love Commissioner of the Revenue	540/694-7131
Pittsylvania	Mr. Hunt A. Meadows, III Commissioner of the Revenue	804/432-7940
Powhatan	Ms. Cheryl Jessie Deputy Commissioner of the Revenue	804/598-5617

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Prince Edward	Ms. Beverly M. Lee Chief Deputy Commissioner of the Revenue	804/392-3231
Prince George	Ms. Virginia T. Duncan Commissioner of the Revenue	804/733-2626
Prince William	Mr. John Cunningham Assessments and Tax Policy Division Chief	703/792-6799
Pulaski	Mr. Maynard H. Sayers Commissioner of the Revenue	540/980-7750
Rappahannock	Ms. Beverly S. Atkins Commissioner of the Revenue	540/675-3513
Richmond	Ms. Alzerine S. Headley Commissioner of the Revenue	804/333-5062
Roanoke	Ms. Laura Shelton Real Estate Clerk III	540/772-2048
Rockbridge	Ms. Patricia T. Self Commissioner of the Revenue	540/463-3431
Rockingham	Mr. J. Brisco Dellinger Commissioner of the Revenue	540/564-3000
Russell	Ms. Sherry E. Dingus Commissioner of the Revenue	540/889-8018
Scott	Mr. C. H. Presley, Jr. Commissioner of the Revenue	540/386-7692
Shenandoah	Ms. Kathleen Black Commissioner of the Revenue	540/459-6170
Smyth	Mr. M. Richard Walker Commissioner of the Revenue	540/783-4040
Southampton	Mr. John R. Harrup Commissioner of the Revenue	757/653-3030

Note: All cities and counties responded. Non-respondent towns are shown in italics.



## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Spotsylvania	Ms. Deborah Williams Commissioner of the Revenue	540/582-7046 ext. 648
Stafford	Ms. Clara J. Jeffrey Chief Deputy Commissioner of the Revenue	540/658-4132
Surry	Mr. Frank W. Jones Commissioner of the Revenue	757/294-5225
Sussex	Ms. Ellen G. Boone Commissioner of the Revenue	804/246-9266 ext. 3222
Tazewell	Ms. Deborah Barrett Chief Deputy Commissioner of the Revenue	540/988-7541 ext. 305
Warren	Ms. Kay Fox Chief Deputy Commissioner of the Revenue	540/635-2651
Washington	Mr. G. Melvin Ritchie Commissioner of the Revenue	540/676-6270
Westmoreland	Mr. John P. Beale Commissioner of the Revenue	804/493-0113
Wise	Mr. Delmer Wilson, Jr. Commissioner of the Revenue	540/328-3556
Wythe	Ms. Mary N. Cassell Commissioner of the Revenue	540/223-6015
York	Ms. Ann H. Thomas Commissioner of the Revenue	757/890-3381
<b>Towns</b>		
Abingdon Washington Co.	Mr. Mark W. Godbey Director of Finance	540/628-3167
Accomac Accomack Co.	Ms. Andrea J. Derby Clerk	757/787-2623

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
<i>Alberta Brunswick Co.</i>	<i>Ms. Wanda Johnson Town Clerk/Treasurer</i>	<i>804/949-7443</i>
<b>Altavista Campbell Co.</b>	<b>Mr. David H. Green Assistant Town Manager</b>	<b>804/369-5002</b>
<b>Amherst Amherst Co.</b>	<b>Ms. Elizabeth R. Johnson Treasurer</b>	<b>804/946-7885</b>
<i>Appalachia Wise Co.</i>	<i>Ms. Diane Reece Town Clerk/Treasurer</i>	<i>540/565-3900</i>
<b>Appomattox Appomattox Co.</b>	<b>Mr. Ronald C. Spiggle Mayor</b>	<b>804/352-8268</b>
<b>Ashland Hanover Co.</b>	<b>Ms. Mary Erickson Accounting Clerk</b>	<b>804/798-8650</b>
<b>Belle Haven Accomack Co. and Northampton Co.</b>	<b>Ms. Gayle Ashby Town Clerk</b>	<b>757/442-6187</b>
<b>Berryville Clarke Co.</b>	<b>Ms. Desiree Ellmore Assistant Town Manager/Treasurer</b>	<b>540/955-1099</b>
<b>Big Stone Gap Wise Co.</b>	<b>Ms. Joyce M. Page Town Clerk/Treasurer</b>	<b>540/523-0115</b>
<b>Blacksburg Montgomery Co.</b>	<b>Ms. Susan H. Kaiser Director of Finance</b>	<b>540/961-1177</b>
<b>Blackstone Nottoway Co.</b>	<b>Ms. Joan P. Palmore Town Manager</b>	<b>804/292-7251</b>
<b>Bloxom Accomack Co.</b>	<b>Ms. Mildred Miles Clerk</b>	<b>757/665-5630</b>
<b>Bluefield Tazewell Co.</b>	<b>Mr. James E. Hampton Treasurer</b>	<b>540/322-4628</b>

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
<b>Boones Mill</b> Franklin Co.	<b>Ms. Charlotte C. Pate</b> Treasurer/Town Clerk	<b>540/334-5404</b>
<b>Bowling Green</b> Caroline Co.	<b>Ms. Kathy McVay</b> Treasurer	<b>804/633-6212</b>
<i>Boyce</i> <i>Clarke Co.</i>	<i>Mr. Carl H. Pope</i> <i>Recorder/Treasurer</i>	<i>804/837-2901</i>
<b>Boydton</b> Mecklenburg Co.	<b>Ms. Brenda A. Taylor</b> Clerk and Treasurer	<b>804/738-6344</b>
<i>Boykins</i> <i>Southampton Co.</i>	<i>Ms. Erma N. Scott</i> <i>Clerk</i>	<i>804/654-6361</i>
<i>Branchville</i> <i>Southampton Co.</i>	<i>Ms. Mary F. Vick</i> <i>Clerk and Treasurer</i>	<i>757/654-9420</i>
<b>Bridgewater</b> Rockingham Co.	<b>Mr. Bob F. Holton</b> Town Superintendent	<b>540/828-3390</b>
<b>Broadway</b> Rockingham Co.	<b>Mr. Charles L. Lohr</b> Town Manager	<b>540/896-5152</b>
<b>Brodnax</b> Brunswick Co. and Mecklenburg Co.	<b>Mr. J. Woodrow Kidd</b> Clerk/Treasurer	<b>804/729-3191</b>
<b>Brookneal</b> Campbell Co.	<b>Ms. Beth R. Elder</b> Clerk/Treasurer	<b>804/376-3124</b>
<b>Buchanan</b> Botetourt Co.	<b>Ms. Wanda G. Smith</b> Treasurer	<b>540/254-1212</b>
<i>Burkeville</i> <i>Nottoway Co.</i>	<i>Ms. Sandra C. Myers</i> <i>Clerk/Treasurer</i>	<i>804/767-4095</i>
<i>Cape Charles</i> <i>Northampton Co.</i>	<i>Ms. Ella Stratton</i> <i>Treasurer</i>	<i>757/331-1814</i>
<b>Capron</b> Southampton Co.	<b>Ms. Millam M. Francis</b> Clerk	<b>804/658-4260</b>

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Cedar Bluff Tazewell Co.	Mr. James K. McGlothlin Town Manager	540/964-4889
Charlotte Court House Charlotte Co.	Mr. Roman West Town Clerk	804/542-5781
Chase City Mecklenburg Co.	Ms. Cynthia Gordon Administrative Assistant	804/372-5136
Chatham Pittsylvania Co.	Ms. Catherine B. Miller Treasurer	804/432-8153
Cheriton Northampton Co.	Mr. Henry J. Heneghan, Jr. Mayor	757-331-1545
Chilhowie Smyth Co.	Ms. Marlene L. Henderson Deputy Clerk/Treasurer	540/646-3232
Chincoteague Accomack Co.	Ms. Karen Hipple Administrative Assistant	757/336-6519
Christiansburg Montgomery Co.	Mr. R. Lance Terpenney Town Manager	540/382-6128
Claremont Surry Co.	Ms. Joann R. Wall Clerk/Treasurer	754/866-8427
Clarksville Mecklenburg Co.	Ms. Dorothy Tollerson Assistant Town Manager	804/374-8177
<i>Cleveland Russell and Washington Co.</i>	<i>Ms. Teresa Puckett Clerk</i>	<i>540/889-5450</i>
<i>Clifton Fairfax Co.</i>	<i>Ms. Marilyn L. Barton Treasurer</i>	<i>703/841-7768 ext. 226</i>
Clinchco Dickenson Co.	Mr. Randall "Tex" Lawler Mayor	540/835-1160
<i>Clinchport Scott Co.</i>	<i>Mr. Richard J. Benton Mayor</i>	<i>540/940-2187</i>

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Clintwood Dickenson Co.	Ms. Judy Steele Clerk	540/926-8383
Coeburn Wise Co.	Ms. Sherry B. Bise Clerk/Treasurer	540/395-3323
Colonial Beach Westmoreland Co.	Mr. Buswell Town Manager	804/224-7181
<i>Columbia Fluvanna Co.</i>	<i>Ms. Peggy Meiller Clerk/Treasurer</i>	<i>804/842-3531</i>
Courtland Southampton Co.	Ms. Debra J. Lambert Town Recorder	757/653-2222
<i>Craigsville Augusta Co.</i>	<i>Ms. Helen W. Cauley Clerk/Treasurer</i>	<i>540/997-5890</i>
Crewe Nottoway Co.	Ms. Doris Morris Secretary	804/645-9453
Culpeper Culpeper Co.	Mr. Roger W. Mitchell, Jr. Director of Finance/Treasurer	540/727-3423
Damascus Washington Co.	Ms. Virginia Kimberling Clerk	540/475-3831
Dayton Rockingham Co.	Ms. Brenda Stearn Secretary	540/879-2241
Dendron Surry Co.	Ms. Nancy G. Shope Clerk/Treasurer	757/267-2508
Dillwyn Buckingham Co.	Ms. Sandra C. Wooten Clerk/Treasurer	804/983-2076
Drakes Branch Charlotte Co.	Ms. Mary Sands Town Clerk	804/568-3091
Dublin Pulaski Co.	Mr. Gary Elander Treasurer	540/674-4798

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Duffield Scott Co.	Mr. Carl G. Peterson Mayor	540/431-2524
Dumfries Prince William Co.	Ms. Retta S. Ladd Town Clerk	703/221-3400
Dungannon Scott Co.	Ms. Kimberly D. Ray Clerk/Treasurer	540/467-2522
<i>Eastville Northampton Co.</i>	<i>Mr. Lee N. Trower Clerk</i>	<i>757/678-7523</i>
Edinburg Shenandoah Co.	Ms. Doris F. Stover Clerk-Treasurer	540/984-8521
<i>Elkton Rockingham Co.</i>	<i>Ms. Nancy Sours Clerk/Treasurer</i>	<i>540/298-9465</i>
Exmore Northampton Co.	Ms. Roberta King Town Clerk	804/442-3114
Farmville Prince Edward Co.	Mr. Robert M. Hazelwood Treasurer	804/392-3333
Fincastle Botetourt Co.	Ms. Christine S. Poindexter Executive Assistant	540/473-2200
<i>Floyd Floyd Co.</i>	<i>Ms. Karen Y. Hodges Clerk Treasurer</i>	<i>504/745-2565</i>
Fries Grayson Co.	Ms. Janet L. Dooley Clerk	540/744-2231
Front Royal Warren Co.	Mr. John B. O'Neill Director of Finance	540/635-7799
Gate City Scott Co.	Mr. Charles Hartgrove Town Manager	540/386-3831
Glade Spring Washington Co.	Ms. Louise D. Taylor Clerk/Treasurer	540/429-5134

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Glasgow Rockbridge Co.	Mr. William S. Knick Town Manager	540/258-2246
<i>Glen Lyn Giles Co.</i>	<i>Mr. James H. Spencer Mayor</i>	<i>540/726-7075</i>
Gordonsville Orange Co.	Ms. Ethel Hutchinson Clerk/Treasurer	540/832-2233
Goshen Rockbridge Co.	Ms. Bobbie Thornsburry Clerk/Treasurer	540/997-5545
Gretna Pittsylvania Co.	Ms. Donna Akers Treasurer/Clerk	804/656-6572
Grottoes Augusta Co. and Rockingham Co.	Ms. Linda Hawkins Treasurer	540/249-5896
Grundy Buchanan Co.	Mr. Chuck Crabtree Commissioner of the Revenue	540/935-6541
<i>Halifax Halifax Co.</i>	<i>Mr. Rocco Reynolds Bookkeeper</i>	<i>804/476-6323</i>
Hallwood Accomack Co.	Ms. Nancy Russell Clerk	757/787-3200
Hamilton Loudoun Co.	Ms. Kay Y. Tewell Treasurer	540/338-2811
Haymarket Prince William Co.	Ms. Jeannie Heflin Town Clerk	703/753-2600
Haysi Dickenson Co.	Ms. Barbara Owens Clerk	540/865-5187
Herndon Fairfax Co.	Ms. Mary C. Kemp Director of Finance	703/435-6810
<i>Hillsboro Loudoun Co.</i>	<i>Mr. Kenneth W. Rouseaw Mayor</i>	<i>540/668-6639</i>

Note: All cities and counties responded. Non-respondent towns are shown in italics..

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Hillsville Carroll Co.	Ms. Judith Bolt Administrative Assistant Mr. Larry South Town Manager	540/728-2128
Honaker Russell Co.	Ms. Cyndi Hale Clerk/Treasurer	540/873-6556
Hurt Pittsylvania Co.	Ms. Linda L. East Town Manager/Treasurer	804/324-4411
<i>Independence Grayson Co.</i>	<i>Ms. Patricia Burris Clerk</i>	<i>540/773-3703</i>
Iron Gate Alleghany Co.	Ms. Joyce N. Aldridge Clerk	540/862-0770
Irvington Lancaster Co.	Ms. Jacqueline H. Burrell Clerk	804/438-6230
Ivor Southampton Co.	Ms. Merle Monahan Clerk	757/859-6397
Jarratt Greensville Co. and Sussex Co.	Ms. Kim F. Gregory Clerk/Treasurer	804/535-8865
Jonesville Lee Co.	Mr. E. Ewell Bledsoe Mayor	540/346-1151
<i>Keller Accomack Co.</i>	<i>Mr. John Tyson Mayor</i>	<i>757/787-4222</i>
Kenbridge Lunenburg Co.	Ms. Louise B. Warren Treasurer	804/676-2452
Keysville Charlotte Co.	Ms. Sharon M. Layne Clerk/Treasurer	804/736-9551
Kilmarnock Lancaster Co. and Northumberland Co.	Ms. Jacqueline L. Blencowe Town Clerk	804/435-1552

Note: All cities and counties responded. Non-respondent towns are shown in italics.



## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Lacrosse Mecklenburg Co.	Ms. Ernestine T. Evans Clerk/Treasurer	804/757-7366
Lawrenceville Brunswick Co.	Mr. Douglas R. Pond Town Manager	804/848-2414
Lebanon Russell Co.	Ms. Ann Clark Deputy Treasurer	540/889-7200
Leesburg Loudoun Co.	Mr. Paul E. York Director of Finance	703/777-2420
Louisa Louisa Co.	Mr. Gregory H. Ferguson Town Manager	540/967-1400
Lovettsville Loudoun Co.	<i>Ms. Trevia Utterback Town Clerk</i>	<i>540/822-5788</i>
Luray Page Co.	Mr. Matt Brock Clerk/Treasurer	540/743-5511
Madison Madison Co.	Ms. Helen L. DeBord Clerk/Treasurer/Zoning Administrator	540/948-3202
Marion Smyth Co.	Ms. Dixie O. Sheets Town Clerk/Director of Finance	540/783-4113
McKenney Dinwiddie Co.	Mr. Charles T. Mansfield Mayor	804/478-4621
<i>Melfa Accomack Co</i>	<i>Mr. Franklin Killmon Mayor</i>	<i>757/787-5376</i>
Middleburg Loudoun Co.	Ms. Betty D. Patterson Treasurer/Clerk	540/687-5152
Middletown Frederick Co.	Ms. Patricia J. Mullins Municipal Clerk/Treasurer	540/869-2226
Mineral Louisa Co.	Ms. Peggy Hairfield Clerk	540/894-5100

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Monterey Highland Co.	Ms. Nancy Hooke Clerk	540/468-2472
Montross Westmoreland Co.	Ms. Brenda T. Reamy Town Manager	804/493-9623
<i>Mount Crawford Rockingham Co.</i>	<i>Ms. Mary Hilton-Geisler Clerk</i>	<i>540/434-1121</i>
Mount Jackson Shenandoah Co.	Ms. Judy L. Fultz Clerk/Treasurer	540/477-2121
<i>Narrows Giles Co.</i>	<i>Ms. Tammy Johnson Treasurer</i>	<i>540/726-3020</i>
Nassawadox Northampton Co.	Ms. Paula Mills Clerk	757/442-2694
<i>New Castle Craig Co.</i>	<i>Ms. Nina Davis Clerk/Treasurer</i>	<i>540/864-5380 (after 5 pm)</i>
New Market Shenandoah Co.	Mr. Brad Corcoran Town Manager	540/740-3432
<i>Newsoms Southampton Co.</i>	<i>Mr. Charles B. Bunn Clerk</i>	<i>757/654-6731</i>
<i>Nicklesville Scott Co.</i>	<i>Ms. Marion Joplin Clerk</i>	<i>540/479-2815</i>
Occoquan Fairfax Co. and Prince William Co.	Ms. Marie Huyett Town Clerk	703/491-1918 ext. 11
Onancock Accomack Co.	Ms. Susan D. Scott Town Manager	757/787-3363
Onley Accomack Co.	Ms. Janet A. Child Clerk/Treasurer	757/787-3985
Orange Orange Co.	Ms. Carolyn L. Tusing Treasurer	540/672-1020

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Painter Accomack Co.	Ms. Betty L. Bonniwell Town Clerk	757/442-2335
Pamplin Appomattox Co. and Prince Edward Co.	Ms. Shirley J. Seamster Clerk/Treasurer	804/248-6514 Mon., Tues., & Fri.
Parksley Accomack Co.	Ms. Denise L. Bernard Town Clerk	757/665-4618
Pearisburg Giles Co.	Mr. Kenneth F. Vittum Town Manager	540/921-0340
Pembroke Giles Co.	Mr. John Hamblin Town Manager	540/626-7191
Pennington Gap Lee Co.	Ms. Tina M. Rowe Treasurer	540/546-1177
Phenix Charlotte Co.	Ms. Linda P. Gilley Clerk	804/542-4123
Pocahontas Tazewell Co.	Mr. Gregory S. Jones Treasurer	540/945-9522
<i>Port Royal</i> <i>Caroline Co.</i>	<i>Mr. Jim Madison</i> <i>Mayor</i>	<i>804/742-5331</i>
Pound Wise Co.	Ms. Joan E. Fleming Clerk/Treasurer	540/796-5188 or 540/796-5747
Pulaski Pulaski Co.	Ms. Sherry Boyd-Neidigh Finance Director	540/994-8637
Purcellville Loudoun Co.	Mr. Robert W. Lohr, Jr. Town Manager	540/338-7421
Quantico Prince William Co.	Ms. Georgia Z. Raftelis Treasurer	703/640-7411
Remington Fauquier Co.	Ms. Lydia Edwards Clerk/Treasurer	540/439-3220

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
<i>Rich Creek Giles Co.</i>	<i>Ms. Barbara M. Hobbs Clerk/Treasurer</i>	<i>540/726-3260</i>
Richlands Tazewell Co.	Ms. Denise Jessee Assistant to Town Manager	540/964-2566
Ridgeway Henry Co.	Ms. Alice J. Turner Bookkeeper	540/956-2328
Rocky Mount Franklin Co.	Mr. Joe Devlin Finance Director	540/483-5243
Round Hill Loudoun Co.	Ms. Elizabeth E. Wolford Recorder/Treasurer	540-338-7878
Rural Retreat Wythe Co.	Mr. Ray Matney Town Manager	540/686-4221
Saint Charles Lee Co.	Mr. Terry Wright Town Clerk	540/383-4276
Saint Paul Wise Co.	Ms. Patricia Ward Treasurer/Clerk	540/762-5297
Saltville Smyth Co. and Washington Co.	Mr. John E.B. Clark, Jr. Town Manager	540/496-5342
Saxis Accomack Co.	Mr. Gerald Smith Town Clerk	757/824-3936
<i>Scottsburg Halifax Co.</i>	<i>Ms. Susan Franklin Clerk/Treasurer</i>	<i>804/454-7459</i>
Scottsville Albemarle Co. and Fluvanna Co.	Mr. Wyatt Shields Town Administrative Official	804/286-9267
Shenandoah Page Co.	Ms. Kathy D. Kite Treasurer	540/652-8164
Smithfield Isle ofWight Co.	Ms. Suzzann S. Pittman Treasurer	757/365-4200

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
South Boston Halifax Co.	Mr. S.V. Saunders Director of Finance	804/575-4210
South Hill Mecklenburg Co.	Mr. Mark Whitley Director of Municipal Services	804/447-3191
<i>Stanardsville Greene Co.</i>	<i>Ms. Doris J. Comer Town Clerk</i>	804/985-2296
Stanley Page Co.	Ms. Martha M. Graves Town Manager	540/778-3454
Stephens City Frederick Co.	Ms. Joyce E. Zalar Town Clerk	540/869-3087
<i>Stony Creek Sussex Co.</i>	<i>Ms. Nancy C. Lacerte Town Clerk</i>	804/246-6601
Strasburg Clerk	Ms. Dottie Mullens Town Clerk	540/465-9197
Stuart Patrick Co.	Ms. Susan C. Slate Clerk/Treasurer	540/694-3811
Surry Surry Co.	Ms. Molly L. Rickmond Clerk/Treasurer	757/294-3021
<i>Tangier Accomack Co.</i>	<i>Ms. Betty Dail Parks Clerk</i>	757/891-2438
Tappahannock Essex Co.	Mr. G. G. Belfield, Jr. Town Manager	804/443-3336
Tazewell Tazewell Co.	Ms. Linda S. Griffith Treasurer	540/988-2502
The Plains Faquier Co.	Ms. Nancy E. Brady Clerk/Treasurer	540/364-3774
Timberville Rockingham Co.	Ms. Wilda Wine Clerk/Treasurer	540/896-7058

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Toms Brook Shenandoah Co.	Ms. Thelma Stickler Clerk/Treasurer	540/436-3397
Troutdale Botetourt Co.	Mr. Scott Booth Town Manager	540/677-3272
<i>Troutville Botetourt Co.</i>	<i>Ms. Deborah H. Troutt Town Clerk</i>	<i>540/966-4641</i>
Urbanna Middlesex Co.	Ms. Gina R. Daniel Town Clerk	804/758-2613
Victoria Lunenburg Co.	Ms. Sue F. Still Treasurer	804/696-2343
Vienna Fairfax Co.	Mr. Philip Grant Director of Finance	703/255-6320
Vinton Roanoke Co.	Ms. Kim D. Burgess Director of Finance/Treasurer	540/983-0608
<i>Virgilina Halifax Co.</i>	<i>Ms. Kaye S. Tuck Clerk/Treasurer</i>	<i>804/585-2602</i>
<i>Wachapreague Acomack Co.</i>	<i>Ms. Florence Wallace Town Clerk</i>	<i>757/787-4065</i>
Wakefield Sussex Co.	Ms. Rosalie S. Drewry Treasurer	757/899-2361
Warrenton Fauquier Co.	Mr. Richard M. Heartley Deputy Finance Director	540/347-1101
Warsaw Richmond Co.	Ms. Jane H. Mahan Clerk/Treasurer	804/333-3737
Washington Rappahannock Co.	Ms. Kay Kohler Administrative Assistant	540/675-3513

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
<i>Waverly Sussex Co.</i>	<i>Ms. Pamela D. Diehl Treasurer</i>	<i>804-834-2330</i>
<b>Weber City Scott Co.</b>	<b>Ms. JoRetta Smith Clerk/Treasurer</b>	<b>540/386-7201</b>
<b>West Point King William Co.</b>	<b>Ms. Virgie Carter Administrative Assistant</b>	<b>804/843-3330</b>
<b>White Stone Lancaster Co.</b>	<b>Honorable Lloyd Hubbard, Jr. Mayor</b>	<b>804/435-1600</b>
<b>Windsor Isle of Wight Co.</b>	<b>Ms. Patricia M. Mann Town Clerk/Treasurer</b>	<b>757/242-4288</b>
<b>Wise Wise Co.</b>	<b>Ms. Robin M. Bryant Treasurer</b>	<b>540/328-6013</b>
<b>Wytheville Wythe Co.</b>	<b>Mr. Michael G. Stephens Treasurer</b>	<b>540/228-3333</b>
<b>Woodstock Shenandoah Co.</b>	<b>Ms. Deann Ebersole Deputy Treasurer</b>	<b>540/459-3621</b>

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## **Appendix B**

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### **List of Respondents and Non-Respondents to 1999 Tax Rates Questionnaire**



## Appendix B

### List of Respondents and Non-Respondents to 1999 Tax Rates Questionnaire

Locality	Name/Title	Telephone
<b>Cities</b>		
Alexandria	Ms. Hue P. Rim Taxpayer Assistance Branch Supervisor	703/838-6485
Bedford	Ms. Brenda A. Daniel Commissioner of the Revenue	540/586-7105
Bristol	Ms. Mary Sue Baker Commissioner of the Revenue	540/645-7316
Buena Vista	Ms. Mar Vita L. A. Flint Commissioner of the Revenue	540/261-8611
Charlottesville	Mr. R. Lee Richards Commissioner of the Revenue	804/970-3160
Chesapeake	Mr. Ray A. Conner Commissioner of the Revenue	757/382-6620
Clifton Forge	Ms. Valerie N. Bruffey Commissioner of the Revenue	540/863-2506
Colonial Heights	Ms. Catherine B. Parker Commissioner of the Revenue	804/520-9280
Covington	Ms. Margaret P. Phillips Commissioner of the Revenue	540/965-6350
Danville	Mr. James M. Gillie Commissioner of the Revenue Mr. Lynwood L. Barbour Real Estate Assessor	804/799-5145 804/799-5120
Emporia	Ms. Joyce E. Prince Commissioner of the Revenue	804/634-5405
Fairfax	Mr. William Page Johnson II Commissioner of the Revenue	703/385-7885

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Cities (continued)</b>		
Falls Church	Mr. Harold L. Miller Commissioner of the Revenue	703/241-5023
Franklin	Ms. Brenda B. Rickman Commissioner of the Revenue	757/562-8548
Fredericksburg	Ms. B. Joan Gaddis Personal Property Supervisor	540/372-1004
	Ms. Marilla M. Haas Real Estate Supervisor	540/372-1207
Galax	Mr. David Hankley Commissioner of the Revenue	540/236-2528
Hampton	Mr. Graham Wilson Chief Deputy Commissioner of the Revenue	757/727-6685
Harrisonburg	Ms. June Hosaflook Commissioner of the Revenue	540/434-2233
Hopewell	Ms. Dianna W. Robbins Commissioner of the Revenue	804/541-2237
Lexington	Ms. Courtney P. Baker Commissioner of the Revenue	540/462-3701
Lynchburg	Mr. Mitchell W. Nuckles Commissioner of the Revenue	804/847-1594
Manassas	Ms. Roberta L. Hartman Deputy Commissioner of the Revenue	703/257-8222
Manassas Park	Ms. Debra Wood Deputy Commissioner of the Revenue	703/335-8827
Martinsville	Mr. J. Ronnie Minter Commissioner of the Revenue	540/656-5130
Newport News	Ms. Priscilla S. Galloway Chief Deputy Commissioner of the Revenue	757/926-8644
Norfolk	Ms. Shelby W Harrod Chief Deputy Commissioner of the Revenue	757/441-2271

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Cities (continued)</b>		
Norton	Ms. Judy K. Miller Commissioner of the Revenue	540/679-0031
Petersburg	Mr. William H. Rosser, Jr. Commissioner of the Revenue	804/733-2315
Poquoson	Ms. Betty W. Moore Commissioner of the Revenue	757/868-3020
Portsmouth	Mr. A. James Fillion Commissioner of the Revenue	757/393-8799
Radford	Ms. Cassie S. Turner Commissioner of the Revenue	540/731-3613
Richmond	Mr. L. Kevin Ervin Assistant Assessment Manager	804/646-6452
Roanoke	Mr. Sherman A. Holland Commissioner of the Revenue	540/853-2521
Salem	Mr. Ronald L. Wright Commissioner of the Revenue	540/375-3019
Staunton	Mr. Gene R. Ergenbright Commissioner of the Revenue	540/332-3829
Suffolk	Mr. Thomas A. Hazelwood Commissioner of the Revenue	757/925-6434
Virginia Beach	Mr. Eric T. Schmudde Commissioner of the Revenue	757/427-4251
Waynesboro	Ms. Sarah E. Hash-Rodgers Commissioner of the Revenue	540/942-6612
Williamsburg	Ms. Elna W. Pitts Commissioner of the Revenue	757/220-6150
Winchester	Mr. Lacky G. Sempeles Commissioner of the Revenue	540/667-1815

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties</b>		
Accomack	Mr. George N. Fulk Commissioner of the Revenue	757/787-5747
Albemarle	Ms. Brenda K. Neitz Fiscal Assistant	804/296-5855
Alleghany	Ms. Sherry W. Stull Commissioner of the Revenue	540/965-1640
Amelia	Ms. Joyce D. Morris Commissioner of the Revenue	804/561-2158
Amherst	Ms. Barbara T. Humphreys Commissioner of the Revenue	804/946-9310
Appomattox	Mr. Monte W. Mays Commissioner of the Revenue	804/352-7450
Arlington	Ms. Lorena Lester Management Specialist	703/228-3026
Augusta	Ms. W. Jean Shrewsbury Commissioner of the Revenue	540/245-5640
Bath	Ms. Betty S. Hodge Commissioner of the Revenue	540/839-7231
Bedford	Ms. Faye W. Eubank Commissioner of the Revenue	540/586-7621
Bland	Mr. Robert R. Davis Commissioner of the Revenue	540/688-4291
Botetourt	Mr. John L. "Jay" Etzler Commissioner of the Revenue	540/473-8270
Brunswick	Mr. Dennis L. Edwards Commissioner of the Revenue	804/848-2313
Buchanan	Mr. Victor Breeding Commissioner of the Revenue	540/935-6541

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Buckingham	Ms. Jackie C. Pearson Commissioner of the Revenue	804/969-4181
Campbell	Mr. Calvin C. Massie, Jr. Commissioner of the Revenue	804/332-9518
Caroline	Ms. Christine Sawyer Deputy Commissioner of the Revenue	804/633-9835
Carroll	Mr. Darrell G. Jennings Commissioner of the Revenue	540/728-2331
Charles City	Ms. Denise B. Smith Commissioner of the Revenue	804/829-9216
Charlotte	Ms. Audrey W. Cobb Commissioner of the Revenue	804/542-5546
Chesterfield	Mr. N. Everette Carmichael Commissioner of the Revenue	804/748-1281
Clarke	Mr. Warren A. Arthur Commissioner of the Revenue	540/955-5108
Craig	Ms. Rebecca W. Price Commissioner of the Revenue	540/864-6241
Culpeper	Mr. Bill E. Brown Commissioner of the Revenue	540/727-3443
Cumberland	Ms. Marjorie White Deputy Commissioner of the Revenue	804/492-4280
Dickenson	Ms. Rita C. Vance Deputy Commissioner of the Revenue	540/926-1646
Dinwiddie	Ms. Deborah M. Marston Commissioner of the Revenue	804/469-4507
Essex	Ms. Mabel D. Franklin Commissioner of the Revenue	804/443-4737

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Fairfax	Mr. Robert J. Breads Director, Personal Property, State Income and License Division, Department of Tax Administration	703/324-3804
Fauquier	Mr. Ross W. D'Urso Commissioner of the Revenue	540/347-8622
Floyd	Ms. Magdalene M. Goad Commissioner of the Revenue	540/745-9345
Fluvanna	Mr. T. Kent Loving Commissioner of the Revenue	804/589-8322
Franklin	Ms. Joyce A. Fuller Commissioner of the Revenue	540/483-3083
Frederick	Ms. Ellen E. Murphy Commissioner of the Revenue	540/665-5681
Giles	Ms. Anne C. Chambers Commissioner of the Revenue	540/921-3321
Gloucester	Mr. Charles H. Stubblefield Commissioner of the Revenue	804/693-3451
Goochland	Ms. Jean S. Bryant Commissioner of the Revenue	804/556-5307
Grayson	Mr. C. Alvin Cox Commissioner of the Revenue	540/773-2381
Greene	Mr. Larry V. Snow Commissioner of the Revenue	804/985-5211
Greensville	Ms. Betty W. Mitchell Commissioner of the Revenue	804/348-4227
Halifax	Mr. Danny F. Jackson Commissioner of the Revenue	804/476-3314
Hanover	Ms. Lois B. Chenault Commissioner of the Revenue	804/537-6131

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Henrico	Mr. Rod Gordon Finance Administration	804/501-5200
Henry	Ms. Lucy W. Clark Commissioner of the Revenue	540/634-4687
Highland	Ms. Bobbie J. Griffin Deputy Commissioner of the Revenue	540/468-2142
Isle of Wight	Mr. Gerald H. Gwaltney Commissioner of the Revenue	757/357-3191
James City	Mr. L. Carlyle Ford Commissioner of the Revenue	757/253-6695
King & Queen	Ms. Helen H. Longest Commissioner of the Revenue	804/785-6323
King George	Ms. Faye W. Lumpkin Commissioner of the Revenue	540/775-4664
King William	Ms. Sally W. Pearson Commissioner of the Revenue	804/769-4941
Lancaster	Mr. George E. Thomas, Jr. Commissioner of the Revenue	804/462-7920
Lee	Ms. Susan C. Cope Deputy Commissioner of the Revenue	540/346-7721
Loudoun	Ms. Catherine V. Ashby Commissioner of the Revenue	703/777-0264
Louisa	Ms. Nancy M. Pleasants Commissioner of the Revenue	540/967-3432
Lunenburg	Ms. Patricia M. Adams Commissioner of the Revenue	804/696-2516
Madison	Ms. Kay W. Nichol Commissioner of the Revenue	540/948-4421

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Mathews	Mr. Raymond A. Hunley Commissioner of the Revenue	804/725-7168
Mecklenburg	Mr. William N. Bracey Commissioner of the Revenue	804/738-6191 ext. 221
Middlesex	Mr. Stanley R. Lewis Commissioner of the Revenue	804/758-5331
Montgomery	Ms. Nancy W. Miller Commissioner of the Revenue	540/382-5710
Nelson	Ms. Jean W. Payne Commissioner of the Revenue	804/263-4009
New Kent	Mr. John Crump Commissioner of the Revenue	804/966-9610
Northampton	Ms. Anne G. Sayers Commissioner of the Revenue	757/678-0446
Northumberland	Mr. Todd E. Thomas Commissioner of the Revenue	804/580-4600
Nottoway	Mr. Irving J. Arnold Commissioner of the Revenue	804/645-9317
Orange	Ms. Joyce L. Clark Commissioner of the Revenue	540/672-4441
Page	Mr. Charles L. Campbell Commissioner of the Revenue	540/743-3840
Patrick	Mr. C. Jerry Love Commissioner of the Revenue	540/694-7131
Pittsylvania	Mr. Hunt A. Meadows, III Commissioner of the Revenue	804/432-7940
Powhatan	Ms. Cheryl Jessie Deputy Commissioner of the Revenue	804/598-5617

Note: All cities and counties responded. Non-respondent towns are shown in italics.



## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Prince Edward	Ms. Beverly M. Lee Chief Deputy Commissioner of the Revenue	804/392-3231
Prince George	Ms. Virginia T. Duncan Commissioner of the Revenue	804/733-2626
Prince William	Mr. John Cunningham Assessments and Tax Policy Division Chief	703/792-6799
Pulaski	Mr. Maynard H. Sayers Commissioner of the Revenue	540/980-7750
Rappahannock	Ms. Beverly S. Atkins Commissioner of the Revenue	540/675-3513
Richmond	Ms. Alzerine S. Headley Commissioner of the Revenue	804/333-5062
Roanoke	Ms. Laura Shelton Real Estate Clerk III	540/772-2048
Rockbridge	Ms. Patricia T. Self Commissioner of the Revenue	540/463-3431
Rockingham	Mr. J. Brisco Dellinger Commissioner of the Revenue	540/564-3000
Russell	Ms. Sherry E. Dingus Commissioner of the Revenue	540/889-8018
Scott	Mr. C. H. Presley, Jr. Commissioner of the Revenue	540/386-7692
Shenandoah	Ms. Kathleen Black Commissioner of the Revenue	540/459-6170
Smyth	Mr. M. Richard Walker Commissioner of the Revenue	540/783-4040
Southampton	Mr. John R. Harrup Commissioner of the Revenue	757/653-3030

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Counties (continued)</b>		
Spotsylvania	Ms. Deborah Williams Commissioner of the Revenue	540/582-7046 ext. 648
Stafford	Ms. Clara J. Jeffrey Chief Deputy Commissioner of the Revenue	540/658-4132
Surry	Mr. Frank W. Jones Commissioner of the Revenue	757/294-5225
Sussex	Ms. Ellen G. Boone Commissioner of the Revenue	804/246-9266 ext. 3222
Tazewell	Ms. Deborah Barrett Chief Deputy Commissioner of the Revenue	540/988-7541 ext. 305
Warren	Ms. Kay Fox Chief Deputy Commissioner of the Revenue	540/635-2651
Washington	Mr. G. Melvin Ritchie Commissioner of the Revenue	540/676-6270
Westmoreland	Mr. John P. Beale Commissioner of the Revenue	804/493-0113
Wise	Mr. Delmer Wilson, Jr. Commissioner of the Revenue	540/328-3556
Wythe	Ms. Mary N. Cassell Commissioner of the Revenue	540/223-6015
York	Ms. Ann H. Thomas Commissioner of the Revenue	757/890-3381
<b>Towns</b>		
Abingdon Washington Co.	Mr. Mark W. Godbey Director of Finance	540/628-3167
Accomac Accomack Co.	Ms. Andrea J. Derby Clerk	757/787-2623

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
<i>Alberta Brunswick Co.</i>	<i>Ms. Wanda Johnson Town Clerk/Treasurer</i>	<i>804/949-7443</i>
<b>Altavista Campbell Co.</b>	<b>Mr. David H. Green Assistant Town Manager</b>	<b>804/369-5002</b>
<b>Amherst Amherst Co.</b>	<b>Ms. Elizabeth R. Johnson Treasurer</b>	<b>804/946-7885</b>
<i>Appalachia Wise Co.</i>	<i>Ms. Diane Reece Town Clerk/Treasurer</i>	<i>540/565-3900</i>
<b>Appomattox Appomattox Co.</b>	<b>Mr. Ronald C. Spiggle Mayor</b>	<b>804/352-8268</b>
<b>Ashland Hanover Co.</b>	<b>Ms. Mary Erickson Accounting Clerk</b>	<b>804/798-8650</b>
<b>Belle Haven Accomack Co. and Northampton Co.</b>	<b>Ms. Gayle Ashby Town Clerk</b>	<b>757/442-6187</b>
<b>Berryville Clarke Co.</b>	<b>Ms. Desiree Ellmore Assistant Town Manager/Treasurer</b>	<b>540/955-1099</b>
<b>Big Stone Gap Wise Co.</b>	<b>Ms. Joyce M. Page Town Clerk/Treasurer</b>	<b>540/523-0115</b>
<b>Blacksburg Montgomery Co.</b>	<b>Ms. Susan H. Kaiser Director of Finance</b>	<b>540/961-1177</b>
<b>Blackstone Nottoway Co.</b>	<b>Ms. Joan P. Palmore Town Manager</b>	<b>804/292-7251</b>
<b>Bloxom Accomack Co.</b>	<b>Ms. Mildred Miles Clerk</b>	<b>757/665-5630</b>
<b>Bluefield Tazewell Co.</b>	<b>Mr. James E. Hampton Treasurer</b>	<b>540/322-4628</b>

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
<b>Boones Mill</b> Franklin Co.	<b>Ms. Charlotte C. Pate</b> Treasurer/Town Clerk	<b>540/334-5404</b>
<b>Bowling Green</b> Caroline Co.	<b>Ms. Kathy McVay</b> Treasurer	<b>804/633-6212</b>
<i>Boyce</i> <i>Clarke Co.</i>	<i>Mr. Carl H. Pope</i> <i>Recorder/Treasurer</i>	<i>804/837-2901</i>
<b>Boydton</b> Mecklenburg Co.	<b>Ms. Brenda A. Taylor</b> Clerk and Treasurer	<b>804/738-6344</b>
<i>Boykins</i> <i>Southampton Co.</i>	<i>Ms. Erma N. Scott</i> <i>Clerk</i>	<i>804/654-6361</i>
<i>Branchville</i> <i>Southampton Co.</i>	<i>Ms. Mary F. Vick</i> <i>Clerk and Treasurer</i>	<i>757/654-9420</i>
<b>Bridgewater</b> Rockingham Co.	<b>Mr. Bob F. Holton</b> Town Superintendent	<b>540/828-3390</b>
<b>Broadway</b> Rockingham Co.	<b>Mr. Charles L. Lohr</b> Town Manager	<b>540/896-5152</b>
<b>Brodnax</b> Brunswick Co. and Mecklenburg Co.	<b>Mr. J. Woodrow Kidd</b> Clerk/Treasurer	<b>804/729-3191</b>
<b>Brookneal</b> Campbell Co.	<b>Ms. Beth R. Elder</b> Clerk/Treasurer	<b>804/376-3124</b>
<b>Buchanan</b> Botetourt Co.	<b>Ms. Wanda G. Smith</b> Treasurer	<b>540/254-1212</b>
<i>Burkeville</i> <i>Nottoway Co.</i>	<i>Ms. Sandra C. Myers</i> <i>Clerk/Treasurer</i>	<i>804/767-4095</i>
<i>Cape Charles</i> <i>Northampton Co.</i>	<i>Ms. Ella Stratton</i> <i>Treasurer</i>	<i>757/331-1814</i>
<b>Capron</b> Southampton Co.	<b>Ms. Millam M. Francis</b> Clerk	<b>804/658-4260</b>

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Cedar Bluff Tazewell Co.	Mr. James K. McGlothlin Town Manager	540/964-4889
Charlotte Court House Charlotte Co.	Mr. Roman West Town Clerk	804/542-5781
Chase City Mecklenburg Co.	Ms. Cynthia Gordon Administrative Assistant	804/372-5136
Chatham Pittsylvania Co.	Ms. Catherine B. Miller Treasurer	804/432-8153
Cheriton Northampton Co.	Mr. Henry J. Heneghan, Jr. Mayor	757-331-1545
Chilhowie Smyth Co.	Ms. Marlene L. Henderson Deputy Clerk/Treasurer	540/646-3232
Chincoteague Accomack Co.	Ms. Karen Hipple Administrative Assistant	757/336-6519
Christiansburg Montgomery Co.	Mr. R. Lance Terpenney Town Manager	540/382-6128
Claremont Surry Co.	Ms. Joann R. Wall Clerk/Treasurer	754/866-8427
Clarksville Mecklenburg Co.	Ms. Dorothy Tollerson Assistant Town Manager	804/374-8177
<i>Cleveland Russell and Washington Co.</i>	<i>Ms. Teresa Puckett Clerk</i>	<i>540/889-5450</i>
<i>Clifton Fairfax Co.</i>	<i>Ms. Marilyn L. Barton Treasurer</i>	<i>703/841-7768 ext. 226</i>
Clinchco Dickenson Co.	Mr. Randall "Tex" Lawler Mayor	540/835-1160
<i>Clinchport Scott Co.</i>	<i>Mr. Richard J. Benton Mayor</i>	<i>540/940-2187</i>

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Clintwood Dickenson Co.	Ms. Judy Steele Clerk	540/926-8383
Coeburn Wise Co.	Ms. Sherry B. Bise Clerk/Treasurer	540/395-3323
Colonial Beach Westmoreland Co.	Mr. Buswell Town Manager	804/224-7181
<i>Columbia Fluvanna Co.</i>	<i>Ms. Peggy Meiller Clerk/Treasurer</i>	<i>804/842-3531</i>
Courtland Southampton Co.	Ms. Debra J. Lambert Town Recorder	757/653-2222
<i>Craigsville Augusta Co.</i>	<i>Ms. Helen W. Cauley Clerk/Treasurer</i>	<i>540/997-5890</i>
Crewe Nottoway Co.	Ms. Doris Morris Secretary	804/645-9453
Culpeper Culpeper Co.	Mr. Roger W. Mitchell, Jr. Director of Finance/Treasurer	540/727-3423
Damascus Washington Co.	Ms. Virginia Kimberling Clerk	540/475-3831
Dayton Rockingham Co.	Ms. Brenda Stearn Secretary	540/879-2241
Dendron Surry Co.	Ms. Nancy G. Shope Clerk/Treasurer	757/267-2508
Dillwyn Buckingham Co.	Ms. Sandra C. Wooten Clerk/Treasurer	804/983-2076
Drakes Branch Charlotte Co.	Ms. Mary Sands Town Clerk	804/568-3091
Dublin Pulaski Co.	Mr. Gary Elander Treasurer	540/674-4798

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Duffield Scott Co.	Mr. Carl G. Peterson Mayor	540/431-2524
Dumfries Prince William Co.	Ms. Retta S. Ladd Town Clerk	703/221-3400
Dungannon Scott Co.	Ms. Kimberly D. Ray Clerk/Treasurer	540/467-2522
<i>Eastville Northampton Co.</i>	<i>Mr. Lee N. Trower Clerk</i>	<i>757/678-7523</i>
Edinburg Shenandoah Co.	Ms. Doris F. Stover Clerk-Treasurer	540/984-8521
<i>Elkton Rockingham Co.</i>	<i>Ms. Nancy Sours Clerk/Treasurer</i>	<i>540/298-9465</i>
Exmore Northampton Co.	Ms. Roberta King Town Clerk	804/442-3114
Farmville Prince Edward Co.	Mr. Robert M. Hazelwood Treasurer	804/392-3333
Fincastle Botetourt Co.	Ms. Christine S. Poindexter Executive Assistant	540/473-2200
<i>Floyd Floyd Co.</i>	<i>Ms. Karen Y. Hodges Clerk Treasurer</i>	<i>504/745-2565</i>
Fries Grayson Co.	Ms. Janet L. Dooley Clerk	540/744-2231
Front Royal Warren Co.	Mr. John B. O'Neill Director of Finance	540/635-7799
Gate City Scott Co.	Mr. Charles Hartgrove Town Manager	540/386-3831
Glade Spring Washington Co.	Ms. Louise D. Taylor Clerk/Treasurer	540/429-5134

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Glasgow Rockbridge Co.	Mr. William S. Knick Town Manager	540/258-2246
<i>Glen Lyn Giles Co.</i>	<i>Mr. James H. Spencer Mayor</i>	<i>540/726-7075</i>
Gordonsville Orange Co.	Ms. Ethel Hutchinson Clerk/Treasurer	540/832-2233
Goshen Rockbridge Co.	Ms. Bobbie Thornsburry Clerk/Treasurer	540/997-5545
Gretna Pittsylvania Co.	Ms. Donna Akers Treasurer/Clerk	804/656-6572
Grottoes Augusta Co. and Rockingham Co.	Ms. Linda Hawkins Treasurer	540/249-5896
Grundy Buchanan Co.	Mr. Chuck Crabtree Commissioner of the Revenue	540/935-6541
<i>Halifax Halifax Co.</i>	<i>Mr. Rocco Reynolds Bookkeeper</i>	<i>804/476-6323</i>
Hallwood Accomack Co.	Ms. Nancy Russell Clerk	757/787-3200
Hamilton Loudoun Co.	Ms. Kay Y. Tewell Treasurer	540/338-2811
Haymarket Prince William Co.	Ms. Jeannie Heflin Town Clerk	703/753-2600
Haysi Dickenson Co.	Ms. Barbara Owens Clerk	540/865-5187
Herndon Fairfax Co.	Ms. Mary C. Kemp Director of Finance	703/435-6810
<i>Hillsboro Loudoun Co.</i>	<i>Mr. Kenneth W. Rouseaw Mayor</i>	<i>540/668-6639</i>

Note: All cities and counties responded. Non-respondent towns are shown in italics..



## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Hillsville Carroll Co.	Ms. Judith Bolt Administrative Assistant Mr. Larry South Town Manager	540/728-2128
Honaker Russell Co.	Ms. Cyndi Hale Clerk/Treasurer	540/873-6556
Hurt Pittsylvania Co.	Ms. Linda L. East Town Manager/Treasurer	804/324-4411
<i>Independence</i> <i>Grayson Co.</i>	<i>Ms. Patricia Burris</i> <i>Clerk</i>	<i>540/773-3703</i>
Iron Gate Alleghany Co.	Ms. Joyce N. Aldridge Clerk	540/862-0770
Irvington Lancaster Co.	Ms. Jacqueline H. Burrell Clerk	804/438-6230
Ivor Southampton Co.	Ms. Merle Monahan Clerk	757/859-6397
Jarratt Greensville Co. and Sussex Co.	Ms. Kim F. Gregory Clerk/Treasurer	804/535-8865
Jonesville Lee Co.	Mr. E. Ewell Bledsoe Mayor	540/346-1151
<i>Keller</i> <i>Accomack Co.</i>	<i>Mr. John Tyson</i> <i>Mayor</i>	<i>757/787-4222</i>
Kenbridge Lunenburg Co.	Ms. Louise B. Warren Treasurer	804/676-2452
Keysville Charlotte Co.	Ms. Sharon M. Layne Clerk/Treasurer	804/736-9551
Kilmarnock Lancaster Co. and Northumberland Co.	Ms. Jacqueline L. Blencowe Town Clerk	804/435-1552

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Lacrosse Mecklenburg Co.	Ms. Ernestine T. Evans Clerk/Treasurer	804/757-7366
Lawrenceville Brunswick Co.	Mr. Douglas R. Pond Town Manager	804/848-2414
Lebanon Russell Co.	Ms. Ann Clark Deputy Treasurer	540/889-7200
Leesburg Loudoun Co.	Mr. Paul E. York Director of Finance	703/777-2420
Louisa Louisa Co.	Mr. Gregory H. Ferguson Town Manager	540/967-1400
Lovettsville Loudoun Co.	<i>Ms. Trevia Utterback Town Clerk</i>	540/822-5788
Luray Page Co.	Mr. Matt Brock Clerk/Treasurer	540/743-5511
Madison Madison Co.	Ms. Helen L. DeBord Clerk/Treasurer/Zoning Administrator	540/948-3202
Marion Smyth Co.	Ms. Dixie O. Sheets Town Clerk/Director of Finance	540/783-4113
McKenney Dinwiddie Co.	Mr. Charles T. Mansfield Mayor	804/478-4621
<i>Melfa Accomack Co</i>	<i>Mr. Franklin Killmon Mayor</i>	757/787-5376
Middleburg Loudoun Co.	Ms. Betty D. Patterson Treasurer/Clerk	540/687-5152
Middletown Frederick Co.	Ms. Patricia J. Mullins Municipal Clerk/Treasurer	540/869-2226
Mineral Louisa Co.	Ms. Peggy Hairfield Clerk	540/894-5100

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Monterey Highland Co.	Ms. Nancy Hooke Clerk	540/468-2472
Montross Westmoreland Co.	Ms. Brenda T. Reamy Town Manager	804/493-9623
<i>Mount Crawford</i> <i>Rockingham Co.</i>	<i>Ms. Mary Hilton-Geisler</i> <i>Clerk</i>	<i>540/434-1121</i>
Mount Jackson Shenandoah Co.	Ms. Judy L. Fultz Clerk/Treasurer	540/477-2121
<i>Narrows</i> <i>Giles Co.</i>	<i>Ms. Tammy Johnson</i> <i>Treasurer</i>	<i>540/726-3020</i>
Nassawadox Northampton Co.	Ms. Paula Mills Clerk	757/442-2694
<i>New Castle</i> <i>Craig Co.</i>	<i>Ms. Nina Davis</i> <i>Clerk/Treasurer</i>	<i>540/864-5380</i> <i>(after 5 pm)</i>
New Market Shenandoah Co.	Mr. Brad Corcoran Town Manager	540/740-3432
<i>Newsoms</i> <i>Southampton Co.</i>	<i>Mr. Charles B. Bunn</i> <i>Clerk</i>	<i>757/654-6731</i>
<i>Nicklesville</i> <i>Scott Co.</i>	<i>Ms. Marion Joplin</i> <i>Clerk</i>	<i>540/479-2815</i>
Occoquan Fairfax Co. and Prince William Co.	Ms. Marie Huyett Town Clerk	703/491-1918 ext. 11
Onancock Accomack Co.	Ms. Susan D. Scott Town Manager	757/787-3363
Onley Accomack Co.	Ms. Janet A. Child Clerk/Treasurer	757/787-3985
Orange Orange Co.	Ms. Carolyn L. Tusing Treasurer	540/672-1020

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Painter Accomack Co.	Ms. Betty L. Bonniwell Town Clerk	757/442-2335
Pamplin Appomattox Co. and Prince Edward Co.	Ms. Shirley J. Seamster Clerk/Treasurer	804/248-6514 Mon., Tues., & Fri.
Parksley Accomack Co.	Ms. Denise L. Bernard Town Clerk	757/665-4618
Pearisburg Giles Co.	Mr. Kenneth F. Vittum Town Manager	540/921-0340
Pembroke Giles Co.	Mr. John Hamblin Town Manager	540/626-7191
Pennington Gap Lee Co.	Ms. Tina M. Rowe Treasurer	540/546-1177
Phenix Charlotte Co.	Ms. Linda P. Gilley Clerk	804/542-4123
Pocahontas Tazewell Co.	Mr. Gregory S. Jones Treasurer	540/945-9522
<i>Port Royal</i> <i>Caroline Co.</i>	<i>Mr. Jim Madison</i> <i>Mayor</i>	<i>804/742-5331</i>
Pound Wise Co.	Ms. Joan E. Fleming Clerk/Treasurer	540/796-5188 or 540/796-5747
Pulaski Pulaski Co.	Ms. Sherry Boyd-Neidigh Finance Director	540/994-8637
Purcellville Loudoun Co.	Mr. Robert W. Lohr, Jr. Town Manager	540/338-7421
Quantico Prince William Co.	Ms. Georgia Z. Raftelis Treasurer	703/640-7411
Remington Fauquier Co.	Ms. Lydia Edwards Clerk/Treasurer	540/439-3220

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
<i>Rich Creek Giles Co.</i>	<i>Ms. Barbara M. Hobbs Clerk/Treasurer</i>	<i>540/726-3260</i>
Richlands Tazewell Co.	Ms. Denise Jessee Assistant to Town Manager	540/964-2566
Ridgeway Henry Co.	Ms. Alice J. Turner Bookkeeper	540/956-2328
Rocky Mount Franklin Co.	Mr. Joe Devlin Finance Director	540/483-5243
Round Hill Loudoun Co.	Ms. Elizabeth E. Wolford Recorder/Treasurer	540-338-7878
Rural Retreat Wythe Co.	Mr. Ray Matney Town Manager	540/686-4221
Saint Charles Lee Co.	Mr. Terry Wright Town Clerk	540/383-4276
Saint Paul Wise Co.	Ms. Patricia Ward Treasurer/Clerk	540/762-5297
Saltville Smyth Co. and Washington Co.	Mr. John E.B. Clark, Jr. Town Manager	540/496-5342
Saxis Accomack Co.	Mr. Gerald Smith Town Clerk	757/824-3936
<i>Scottsburg Halifax Co.</i>	<i>Ms. Susan Franklin Clerk/Treasurer</i>	<i>804/454-7459</i>
Scottsville Albemarle Co. and Fluvanna Co.	Mr. Wyatt Shields Town Administrative Official	804/286-9267
Shenandoah Page Co.	Ms. Kathy D. Kite Treasurer	540/652-8164
Smithfield Isle ofWight Co.	Ms. Suzzann S. Pittman Treasurer	757/365-4200

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
South Boston Halifax Co.	Mr. S.V. Saunders Director of Finance	804/575-4210
South Hill Mecklenburg Co.	Mr. Mark Whitley Director of Municipal Services	804/447-3191
<i>Stanardsville Greene Co.</i>	<i>Ms. Doris J. Comer Town Clerk</i>	804/985-2296
Stanley Page Co.	Ms. Martha M. Graves Town Manager	540/778-3454
Stephens City Frederick Co.	Ms. Joyce E. Zalar Town Clerk	540/869-3087
<i>Stony Creek Sussex Co.</i>	<i>Ms. Nancy C. Lacerte Town Clerk</i>	804/246-6601
Strasburg Clerk	Ms. Dottie Mullens Town Clerk	540/465-9197
Stuart Patrick Co.	Ms. Susan C. Slate Clerk/Treasurer	540/694-3811
Surry Surry Co.	Ms. Molly L. Rickmond Clerk/Treasurer	757/294-3021
<i>Tangier Accomack Co.</i>	<i>Ms. Betty Dail Parks Clerk</i>	757/891-2438
Tappahannock Essex Co.	Mr. G. G. Belfield, Jr. Town Manager	804/443-3336
Tazewell Tazewell Co.	Ms. Linda S. Griffith Treasurer	540/988-2502
The Plains Faquier Co.	Ms. Nancy E. Brady Clerk/Treasurer	540/364-3774
Timberville Rockingham Co.	Ms. Wilda Wine Clerk/Treasurer	540/896-7058

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
Toms Brook Shenandoah Co.	Ms. Thelma Stickler Clerk/Treasurer	540/436-3397
Troutdale Botetourt Co.	Mr. Scott Booth Town Manager	540/677-3272
<i>Troutville Botetourt Co.</i>	<i>Ms. Deborah H. Troutt Town Clerk</i>	<i>540/966-4641</i>
Urbanna Middlesex Co.	Ms. Gina R. Daniel Town Clerk	804/758-2613
Victoria Lunenburg Co.	Ms. Sue F. Still Treasurer	804/696-2343
Vienna Fairfax Co.	Mr. Philip Grant Director of Finance	703/255-6320
Vinton Roanoke Co.	Ms. Kim D. Burgess Director of Finance/Treasurer	540/983-0608
<i>Virgilina Halifax Co.</i>	<i>Ms. Kaye S. Tuck Clerk/Treasurer</i>	<i>804/585-2602</i>
<i>Wachapreague Acomack Co.</i>	<i>Ms. Florence Wallace Town Clerk</i>	<i>757/787-4065</i>
Wakefield Sussex Co.	Ms. Rosalie S. Drewry Treasurer	757/899-2361
Warrenton Fauquier Co.	Mr. Richard M. Heartley Deputy Finance Director	540/347-1101
Warsaw Richmond Co.	Ms. Jane H. Mahan Clerk/Treasurer	804/333-3737
Washington Rappahannock Co.	Ms. Kay Kohler Administrative Assistant	540/675-3513

Note: All cities and counties responded. Non-respondent towns are shown in italics.

## Appendix B (continued)

Locality	Name/Title	Telephone
<b>Towns (continued)</b>		
<i>Waverly Sussex Co.</i>	<i>Ms. Pamela D. Diehl Treasurer</i>	<i>804-834-2330</i>
<b>Weber City Scott Co.</b>	<b>Ms. JoRetta Smith Clerk/Treasurer</b>	<b>540/386-7201</b>
<b>West Point King William Co.</b>	<b>Ms. Virgie Carter Administrative Assistant</b>	<b>804/843-3330</b>
<b>White Stone Lancaster Co.</b>	<b>Honorable Lloyd Hubbard, Jr. Mayor</b>	<b>804/435-1600</b>
<b>Windsor Isle of Wight Co.</b>	<b>Ms. Patricia M. Mann Town Clerk/Treasurer</b>	<b>757/242-4288</b>
<b>Wise Wise Co.</b>	<b>Ms. Robin M. Bryant Treasurer</b>	<b>540/328-6013</b>
<b>Wytheville Wythe Co.</b>	<b>Mr. Michael G. Stephens Treasurer</b>	<b>540/228-3333</b>
<b>Woodstock Shenandoah Co.</b>	<b>Ms. Deann Ebersole Deputy Treasurer</b>	<b>540/459-3621</b>

Note: All cities and counties responded. Non-respondent towns are shown in italics.



## **Appendix C**

### **Web Addresses**

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## Appendix C

### Web Addresses

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The World Wide Web is an excellent source for information on taxation and other aspects of state and local government finance. The following list provides helpful sites. Readers are encouraged to inform Project Director John Knapp (knapp@virginia.edu) of other sites worth noting and of new sites as they appear.

#### Virginia Information

##### Governmental Organizations

Virginia Association of Counties

<http://128.143.238.20/vaco/>

Virginia Municipal League

<http://www.vml.org>

##### Local Government

*Henrico County Comprehensive Annual Financial Report*

<http://www.co.henrico.va.us/finance/1997cafr.htm>

*Fairfax County Comprehensive Annual Financial Report*

<http://www.co.fairfax.va.us/gov/finance/>

*Norfolk City Popular Annual Financial Report*

<http://www.norfolk.va.us/finance/controller.html>

*Prince William County Comprehensive Annual Financial Report*

<http://www.co.prince-william.va.us/finance>

*Roanoke County Comprehensive Annual Financial Report (selected information only)*

<http://www.co.roanoke.va.us/Finance/fin-page.htm>

## Appendix C (continued)

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### Virginia Information (continued)

#### State Government

Virginia Auditor of Public Accounts

Home page

<http://www.apa.state.va.us/>

*Comparative Report of Local Government Revenues and Expenditures*

<http://www.apa.state.va.us/cover.html>

Annual time series from the *Comparative Report*

<http://www.virginia.edu/coopercenter/vastat/comparative.html>

Virginia Commission on Local Government

Home page

<http://www.clg.state.va.us/>

Fiscal stress, revenue capacity, and revenue effort measures

<http://www.clg.state.va.us/data.html>

Virginia Department of Taxation

Home page

<http://www.tax.state.va.us/>

Tables from annual report

<http://www.virginia.edu/coopercenter/vastat/reports.html>

Tables from assessment/sales ratio studies

<http://www.virginia.edu/coopercenter/vastat/sales.html>

Tables from reports on sales and use tax taxable sales

[ftp://ftp.virginia.edu/pub/cps/tax\\_sales/tax\\_sales.html](ftp://ftp.virginia.edu/pub/cps/tax_sales/tax_sales.html)

#### Tax Code

Title 58.1 of the Code of Virginia

<http://leg1.state.va.us/000/lst/LS100552.htm>

#### University Resources

University of Virginia Weldon Cooper Center for Public Service

Home page

[www.virginia.edu/coopercenter](http://www.virginia.edu/coopercenter)

Information on taxes

<ftp://ftp.virginia.edu/pub/cps/taxation/taxation.html>

## Appendix C (continued)

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### National Governmental Organizations

International City/County Management Association

<http://www.icma.org/>

National Association of Counties

<http://www.naco.org/>

National Conference of State Legislatures

State-local tax levels

<http://www.ncsl.org/programs/fiscal/sltxlvs/index.htm>

National League of Cities

<http://www.nlc.org/>

### National Tax Organizations

Federation of Tax Administrators

<http://www.taxadmin.org/>

State taxes and state and local tax burden

[http://www.taxadmin.org/fta/rate/tax\\_stru.html](http://www.taxadmin.org/fta/rate/tax_stru.html)

Tax Foundation

<http://www.taxfoundation.org/>

### Public Policy Groups

Brookings Institution

<http://www.brook.edu/>

Cato Institute

<http://www.cato.org>

Committee for Economic Development

<http://www.ced.org/>

Heritage Foundation

<http://www.heritage.org/>

## Appendix C (continued)

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### Public Policy Groups (continued)

Hoover Institution

<http://www.hoover.stanford.edu/homepage/about.html>

Horizon Institute for Policy Solutions

<http://www.horizoninstitute.org/>

National Bureau of Economic Research

<http://www.nber.org/>

Virginia Forward

<http://www.virginiaforward.com>

### Sources for Adjoining States

District of Columbia Office of the Chief Financial Officer

<http://www.dccfo.com/>

Kentucky Revenue Cabinet

<http://www.state.ky.us/agencies/revenue/revhome.htm>

Kentucky League of Cities

<http://www.klc.org/>

Maryland Comptroller of the Currency

<http://www.comp.state.md.us/>

Maryland Municipal League

<http://www.mdmunicipal.org/>

North Carolina Department of Revenue

<http://www.dor.state.nc.us/DOR>

North Carolina League of Municipalities

<http://ncinfo.iog.unc.edu/NCLM>

Tennessee Department of Revenue

<http://www.state.tn.us/revenue>

## Appendix C (continued)

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### Sources for Adjoining States (Continued)

West Virginia Department of Tax and Revenue

<http://www.state.wv.us/taxrev>

West Virginia Municipal League

<http://www.newwave.net/~wvml/>

### General Information

Tax and Accounting Sites Directory prepared by Schmidt Enterprises, LLC--

<http://www.taxsites.com/index.htm>

### U.S. Government Data on Federal, State, and Local Finance

Governments Division, U.S. Bureau of the Census

<http://www.census.gov/govs/www/index.html>

Internal Revenue Service

[http://www.irs.ustreas.gov/prod/tax\\_stats/index.html](http://www.irs.ustreas.gov/prod/tax_stats/index.html)

U. S. Department of Transportation, Federal Highway Administration,  
Office of Highway Information Management, *Highway Taxes and Fees, 1998--How They  
are Collected and Distributed*

<http://www.fhwa.dot.gov/ohim/hwytaxes/taxpage.htm>