

Virginia Local Tax Rates, 2006

Information for All Cities and Counties and Selected Incorporated Towns

25th Annual Edition

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



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Introduction

FOREWORD

This is the twenty-fifth edition of the Cooper Center's annual publication on tax rates levied by Virginia's local governments. This comprehensive guide to local taxes is based on information gathered in the spring, summer, and early fall of 2006. The study includes all of Virginia's 39 independent cities and 95 counties and 146 of the 190 incorporated towns. The included towns account for 93 percent of the commonwealth's population in towns. In addition to survey data, the study includes information from two Department of Taxation studies, *2006 Legislative Summary* and *The 2004 Assessment/Sales Ratio Study*; the Auditor of Public Accounts' *Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005*; and the Commission on Local Governments' *Report of Proffered Cash Payments and Expenditures by Virginia's Counties, Cities and Towns, 2004-2005*.

ORGANIZATION OF THE BOOK

The study is separated into 26 sections. We have reprinted as Section 1 the Department of Taxation's information on 2006 state legislation affecting local taxation, which also is available on the department's website: http://www.tax.virginia.gov/Web_PDFs/2006LegislativeSummary.pdf (9/22/2006).

Sections 2 through 26 cover specific taxes, cash proffers, fees, and service charges. Most of the data came from a detailed questionnaire sent to all cities, counties, and incorporated towns (see Appendix A for a facsimile of the document). Appendix B provides a listing of names, phone numbers, and email addresses, when supplied, of respondents and non-respondents to the questionnaire. Appendix C contains local government web addresses provided by questionnaire respondents. Web information is increasingly available for Virginia local governments. This year, all but one of the cities reported a web site. Among the counties, 88 (93 percent) reported a web site. Also, 75 (51 percent) of the 146 responding towns have a web site. Additional information on state and local

government finance is available on the Cooper Center's VaStat website: http://www.coopercenter.org/econ/VASTAT/government_finance.php. Most of the information at the site is for Virginia, but there are also links for nearby states and national links. (The Schmidt Enterprises, LLC link is particularly useful for finding information for other states.) Appendix D shows the percentage share of total local taxes represented by each specific tax. Information is provided for each city and county and for 35 populous incorporated towns.

PUBLICATION NOTES

If a table shows, for a particular locality, a different tax than reported in the previous edition, this usually means that the tax has been changed. However, there is always the remote possibility that in one or both years the response was inaccurate or that we made an error.

When web addresses are shown they are followed by a date in parentheses indicating the date we last accessed the website. In the tables three dots (...) are used to show there was no response and "N/A" is used to indicate "not applicable." Readers may use the phone list in Appendix B to call local officials in order to obtain clarification and additional detail.

STUDY PERSONNEL

John L. Knapp, Ph.D., Professor Emeritus and Senior Research Economist in the Business and Economics Section, was the project director. In this capacity he designed and edited the publication and was responsible for final approval of the entire content. Stephen C. Kulp, Research Specialist in the Business and Economics Section, was responsible for all day-to-day work on the project. He refined the new database, administered the survey, translated the results into tables, checked relevant code sections, and made appropriate changes in the text. William M. Shobe, Ph.D., the Research Director for the Business and Economics Section, read the full manuscript and provided valuable suggestions for

improvement. Student research assistant James J. Jenkins assisted Kulp with mailing, follow-up, layout, and other aspects of the work. He also assisted Knapp with the editing. Student research assistants Josh S. Levy and Mathew P. Neitzke also provided valuable assistance with follow-up and editing tasks. The Cooper Center Publications Division assisted in many ways. William H. Wood helped with the content and design of the publication flier. Jayne E. Weber designed the cover, consulted on the layout and formatting of the book, and did proofreading. David J. Borszich converted Appendix A to InDesign and assisted with proofreading. Cooper Center employee Albert W. Spengler, who authored this study for a number of years prior to 1991, laid the foundation for the study when it was his responsibility.

The questionnaire was reviewed by William J. White, Department of Taxation; Mary Jo Fields, Virginia Municipal League; Joann M. Draughn, Virginia Economic Development Partnership; and John H. Garka, and Betsy Daley,

Division of Legislative Services, although the responsibility for any remaining errors is our own. The strong support for this publication by the Virginia Association of Counties and the Virginia Municipal League adds to its acceptance as a basic reference on Virginia local taxes.

FINAL COMMENTS

We are grateful to the many local officials throughout the Commonwealth who supplied the survey information presented in this study. We thank them for their willingness to provide information and their patience in answering follow-up questions. Excellent response rates of 100 percent for the cities and counties and 77 percent for the towns could not have been achieved without their cooperation.

Please let us hear from you if you have corrections or suggestions for possible changes or additions to future editions. Our email addresses and phone numbers are listed below.



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Section 1

Summary of Legislative Changes in Local Taxation, 2006

This section summarizes the major changes in the *Code of Virginia* enacted by the 2006 session of the Virginia General Assembly for those taxes covered in this publication. The summary is based on the Virginia Department of Taxation's 2006 *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. The full text of the 2006 *Legislative Summary* can be found on the web at www.tax.virginia.gov/Web_PDFs/2006LegislativeSummary.pdf (9/1/2006).¹

Additional information can be found in the Virginia Association of Counties' 2006 *Regular Session Legislative Summary*, located on the web at www.vaco.org/sitefiles/pdfs/legislative/legsummary06update.pdf (9/5/2006), and the Virginia Municipal League's 2006 *Legislative Report*, downloadable at www.vml.org/Legact.html (9/1/2006).

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

TANGIBLE PERSONAL PROPERTY TAX

Virginia Energy Plan

Effective Date: Property placed in service on or after July 1, 2006

Code Sections Amended: §§ 2.2-1132, 23-135.7:6, 45.1-390, 56-249.6, 58.1- 322, and 58.1-3660

Code Sections Added: §§ 67-100 through 67-102, 67-200 through 67-203, 67-300, 67-400 through 67-403, 67-500, 67-501, 67-600 through 67-604, 67-700, 67-701, 67-800, 67-801, 67-900 through 67-903, and 67-1000 through 67- 1003

Senate Bill 262 (Chapter 939) creates a Virginia Energy Plan and exempts certified pollution control equipment and facilities consisting of equipment used in collecting, processing, and distributing, or generating electricity from, landfill gas or synthetic or natural gas recovered from waste, including equipment used to grind, chip, or mulch trees, tree stumps, underbrush, and other vegetative cover for reuse as landfill gas or synthetic or natural gas recovery from waste. The legislation also expands the definition of "certified pollution control equipment and facilities" to include, but not be limited to, any equipment used to

grind, chip, or mulch trees, tree stumps, underbrush, and other vegetative cover for reuse as mulch, compost, landfill gas, synthetic or natural gas recovery from waste or other fuel, and equipment used in collecting, processing, and distributing landfill gas or synthetic or natural gas recovered from waste, whether or not such property has been certified to the Department of Taxation by a state certifying authority. These bills also include an individual income tax deduction for purchases of certain tangible personal property.

Separate Classifications of Machinery and Tools Used in Business

Effective Date: July 1, 2006

Code Section Amended: § 58.1-3660

Senate Bill 417 (Chapter 375) provides a local real and personal property tax exemption for certified pollution control equipment and facilities placed in service on or after July 1, 2006 that consist of equipment used in collecting, processing and distributing or generating electricity from landfill gas or synthetic or natural gas recovered from waste, including equipment used to grind, chip or mulch trees, tree stumps, underbrush and other vegetative cover for reuse as landfill gas or synthetic or natural gas recovered from waste.

All-terrain Vehicles and Off-road Motorcycles: Exempt from Personal Property Tax

Effective Date: July 1, 2006

Code Sections Amended: §§ 46.2-100, 46.2-616, 46.2-619, 46.2-623, 46.2-629, 46.2-637, 46.2-638, 46.2-915.1, 46.2-1051, 46.2-1993, 46.2-1993.35, 46.2-1993.39, 46.2-1993.55, 58.1-3503, 58.1-3504, and 58.1-3523

Code Sections Added: §§ 46.2-644.1, 46.2-644.2, and 46.2-644.3, 46.2-679.1, and 46.2-679.2

Senate Bill 191 (Chapter 896) requires non-dealer owners of all-terrain vehicles and off-road motorcycles powered by gasoline or diesel engines displacing more than 50 cubic centimeters and purchased as new on or after July 1, 2006, to title their vehicles with DMV. Code sections 58.1-3503 and 58.1-3504 are amended to exempt all-terrain vehicles and off-road motorcycles from local property tax. Section 58.1-3523 is amended to exclude all-terrain vehicles and off-road motorcycles from the definition of qualifying vehicle for purposes of personal property tax relief.

¹ Whenever a website is shown in this study, we include in parentheses the last date that we accessed the site.

Classification of Watercraft Used for Business Purposes

Effective Date: July 1, 2006

Code Section Amended: § 58.1-3506

House Bill 327 (Chapter 400) provides for the following additional separate property tax classifications of boats and watercraft: those weighing five tons or more and not used solely for business purposes; those weighing less than five tons and not used solely for business purposes; and those weighing five tons or more and used solely for business purposes.

Classification of Certain Aircraft

Effective Date: January 1, 2006

Code Sections Amended: §§ 58.1-3506 and 58.1-3916

House Bill 862 (Chapter 200) and Senate Bill 521 (Chapter 231) create a separate classification for local property tax purposes for aircraft having a gross empty weight equal to or greater than 20,000 pounds and that are not owned and operated by scheduled air carriers recognized under federal law.

Rate for Generating Equipment of Electric Suppliers

Effective Date: January 1, 2007

Code Sections Amended: § 58.1-2606

Senate Bill 404 (Chapter 517) provides that generating equipment of electric suppliers utilizing wind turbines may be taxed by the locality at a rate higher than the real estate rate but shall not exceed the personal property rate for the respective locality.

REAL ESTATE TAX

Exemptions for Elderly or Disabled

Effective Date: July 1, 2006

Code Sections Amended: § 58.1-3211

House Bill 121 (Chapter 585) makes the following changes to the structure of the exemption and deferral programs that localities may offer to the elderly or handicapped:

- 1) Adds the cities of Norfolk and Richmond to the list of cities that are currently permitted to use \$200,000 as their maximum net combined financial worth amount in determining eligibility for the exemption and deferral programs and increases that amount for all cities listed to \$350,000. Removes the counties of Fauquier and Stafford from that list.
- 2) Adds the counties of Clarke, Fauquier, and Stafford to the cities, counties and towns in Northern Virginia that are currently permitted to use \$340,000 as their maximum net combined financial worth amount in determining eligibility for the exemption and deferral programs, and raises the amount to \$540,000 for those localities.

- 3) Delineates, by name, the localities in Northern Virginia eligible to use the higher total combined income amount in determining eligibility for the exemption and deferral programs.

Constitutional Amendment to Exempt Certain Property from Taxation

Effective Date: Chapter 572 requires a constitutional amendment to become effective (Proposed by SJ 87).

Code Section Added: § 58.1-3219.4

Senate Bill 357 (Chapter 173) provides for a referendum at the November 2006 election on approval of a proposed constitutional amendment relating to property tax exemptions. The proposed amendment authorizes the General Assembly to enact legislation that will permit localities to provide a partial exemption from real property taxes for real estate and associated new structures and improvements in conservation, redevelopment, or rehabilitation areas.

Senate Bill 358 (Chapter 572) authorizes localities to provide for the partial exemption from taxation of new structures or other improvements to real estate located in redevelopment or conservation areas or rehabilitation districts. The partial exemption would be a percentage of the increase in assessed value as a result of the new structure or improvement or an amount not to exceed 50 percent of the construction cost of such structure or improvement.

Assessments for Open Space Property for Golf Courses

Effective Date: July 1, 2006

Code Section Amended: § 58.1-3230

House Bill 916 (Chapter 817) declares that public and private golf courses are real estate devoted to open-space use for purposes of land use taxation.

Valuation of Affordable Housing

Effective Date: January 1, 2007, or the beginning of the next general reassessment cycle of the locality in which the property is located.

Code Section Amended: § 58.1-3295

House Bill 1173 (Chapter 688) requires that, when determining the fair market value of real property containing more than four residential units operated in whole or part as affordable housing, the locality must consider (a) the rent and the impact of applicable rent restrictions, (b) the operating expenses and expenditures, (c) restrictions on the transfer of title, and (d) evidence presented by the property owner of other restrictions imposed by law that affect these variables. Additionally, this bill would require that federal or state income tax credits with respect to affordable housing not be considered real property or income attributable to real property. For property in which only a portion of the units are operated as affordable housing, only that portion determined to be affordable housing would be subject to the provisions.

Computation of Deferral of Real Estate Taxes

Effective Date: July 1, 2006

Code Section Repealed: § 58.1-3219.2

House Bill 1231 (Chapter 356) eliminates the current requirement mandating how localities must calculate the amount of taxes eligible for the local deferral program for real estate taxes that exceed a locally designated percentage of the tax on the property in the previous year.

Sale of Tax-Delinquent Real Estate

Effective Date: July 1, 2006

Code Section Amended: § 58.1-3969

House Bill 194 (Chapter 333) allows the circuit court, where there is no dispute as to title or value of the real estate, to use the written report of a licensed real estate appraiser instead of a deposition to authorize the sale of tax-delinquent real estate.

Sale of Tax-Delinquent Properties

Effective Date: July 1, 2006

Code Sections Amended: §§ 58.1-3967 and 58.1-3975

House Bill 1421 (Chapter 616) provides detailed rules concerning nonjudicial sales of tax-delinquent real properties of minimal size and value, including requirements that 1) each parcel shall be sold at public auction, 2) the sale shall be free and clear of the tax lien, but shall not affect any easements recorded prior to the date of sale, 3) the treasurer shall convey the parcel by a treasurer's deed, 4) if the sale proceeds are insufficient to pay the taxes in full, the remaining delinquent taxes remain the personal liability of the former owner, 5) the sale proceeds shall be applied first to the costs of sale, then to the taxes, penalty and interest due on the parcel, and then to any other taxes or other charges owed by the former owner to the jurisdiction, 6) any excess proceeds remain the property of the former owner and shall be kept by the treasurer in an interest-bearing escrow account, 7) if no claim for payment of excess proceeds is made by the former owner within two years after the date of sale, the treasurer shall deposit the excess proceeds in the jurisdiction's general fund, and 8) if the sale does not produce a successful bidder, the treasurer shall add the costs of sale to the delinquent real estate account. This legislation also declares that judicial sales of real property do not affect easements recorded prior to the sale.

Roll-back Taxes; Local Use Value Assessment Ordinances

Effective Date: July 1, 2006

Code Sections Amended: § 58.1-3241

Senate Bill 186 (Chapter 221) eliminates the current requirement that a landowner who subdivides land into parcels that meet the minimum acreage requirements for land use taxation must attest that the land is still devoted solely to agricultural, horticultural, forest or open-space use in order

to continue to qualify for land use taxation. The legislation does not, however, eliminate the requirement that the land must be devoted solely to agricultural, horticultural, forest or open-space use in order to continue to qualify for land use taxation. This legislation also authorizes localities not to impose roll-back taxes when real estate subject to use valuation is subdivided, separated or split-off pursuant to the locality's subdivision ordinance into parcels that do not meet the minimum acreage requirements for land use taxation if title to the resulting parcels is held in the name of an immediate family member for the first 60 months following the subdivision, separation or split-off.

Notice of Real Estate Assessment Change

Effective Date: July 1, 2006

Code Section Amended: § 58.1-3330

House Bill 491 (Chapter 255) and Senate Bill 731 (Chapter 509) require localities to provide the following information to property owners on each notice of change of their real estate assessment: (1) the immediately prior appraised value of the property and (2) the immediately prior assessed value of the property if different from the appraised value.²

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX

Definition of "Jeopardized by Delay"

Effective Date: July 1, 2006

Code Sections Amended: §§ 58.1-3703.1 and 58.1-3983.1

House Bill 1366 (Chapter 611) makes a technical correction to the Business, Professional and Occupational License (BPOL) Tax, Local Business Tax and Local Mobile Property Tax administrative appeals statutes to make the definitions of "jeopardized by delay" consistent with the original use of the term in Virginia state income tax law. The original use of the term "jeopardize by delay" in Virginia state income tax law refers to situations where a taxpayer designs to do certain acts.

Localities to Select Date to Apply Tax

Effective Date: July 1, 2006

Code Section Amended: § 58.1-3703.1

House Bill 869 (Chapter 119) and Senate Bill 522 (Chapter 181) authorize localities that impose the BPOL tax or fee to adopt a license application due date that is on or after March 1, but no later than May 1.

² This would be relevant in a situation where the land is subject to land-use taxation. The property's appraised value would differ from the assessed value.

Separate Rate for Fuel Distributors

Effective Date: July 1, 2006

Code Sections Amended: §§ 58.1-3700.1 and 58.1-3706
Senate Bill 597 (Chapter 763) limits the amount of local BPOL taxes paid by persons engaged in the business of selling motor fuels at retail on a daily basis (“gas retailers”). This limitation applies in the license year following any year in which regular grade gasoline prices increase by 20 percent or greater in any one-week period and do not fall below the increased rate for at least 28 consecutive days. In the event these conditions are met, the gas retailer’s motor fuel sales related BPOL tax liability in the following license year would be limited to 110 percent of its motor fuel sales related BPOL tax liability in the license year of the increase.

TAX ADMINISTRATION AND COLLECTION

Collection of Unpaid Fines and Costs by Local Treasurers

Effective Date: July 1, 2006

Code Section Amended: § 19.2-349

House Bill 1425 (Chapter 359) authorizes a local treasurer undertaking collection pursuant to an agreement with the attorney for the Commonwealth to collect the administrative fee authorized by § 58.1-3958.

Localities’ Use of Collection Agents

Effective Date: July 1, 2006

Code Sections Amended: §§ 58.1-3919.1 and 58.1-3934
Senate Bill 302 (Chapter 372) prohibits a locality from utilizing the local sheriff, an attorney or a private collection agent to assist with collection of a delinquent local tax unless the locality has first attempted to send written notification of the delinquency to the taxpayer at the address contained in the locality’s tax records. If the locality has reason to believe the taxpayer’s address contained in its tax records is no longer current the locality may obtain the address from other sources available to it, including the Virginia Employment Commission, the Department of Motor Vehicles and the Department of Taxation.

Cap on Penalty

Effective Date: July 1, 2006

Code Section Amended: § 58.1-3916

House Bill 1283 (Chapter 459) provides that no local tax penalty for failure to pay a tax may exceed the amount of the tax assessable.

MISCELLANEOUS TAXES

Establishment of Tourism Zones

Effective Date: July 1, 2006

Code Section Added: § 58.1-3851

House Bill 518 (Chapter 642) authorizes any locality to establish, by ordinance, one or more tourism zones. Localities would be authorized to provide tax incentives within tourism zones for up to ten years including, but not be limited to, 1) reduction of permit fees, 2) reduction of user fees and 3) reduction of any type of gross receipts tax. Localities would also be authorized to provide regulatory flexibility within tourism zones for up to ten years including, but not be limited to 1) special zoning, 2) permit process reform, 3) exemption from ordinances, excluding ordinances adopted pursuant to the requirements of the Chesapeake Bay Preservation Act, the Erosion and Sediment Control Law or the Virginia Stormwater Management Act, and 4) any other incentive.

Coal and Gas Road Improvement Funds to Include Improvement of Water & Sewer Systems

Effective Date: July 1, 2006

Code Sections Amended: §§ 58.1-3713 and 58.1-3713.01

House Bill 1505 (Chapter 78) and Senate Bill 506 (Chapter 497) allow those localities that comprise the Virginia Coalfield Economic Development Authority to use the portion of the revenue from the Local Coal and Gas Road Improvement Tax currently dedicated for the construction of new water and sewer systems to also use that portion of the revenue for the improvement of water and sewer systems.

Litter Control and Recycling: Increased Percentage of Grants Awarded to Localities

Effective Date: July 1, 2006

Code Sections Amended: §§ 10.1-1422, 10.1-1422.01, 10.1-1422.03, 10.1-1422.05, and 58.1-1709

House Bill 448 (Chapter 6) permits the Department of Taxation to add to the assessment the amount it has expended in collecting delinquent litter taxes.

Communications Tax Reform

Effective Date: January 1, 2007, generally, but certain provisions effective July 1, 2006

Code Sections Amended: §§ 8.01-225, 56-458, 56-462, 56-468.1, 56-484.12, 56-484.17, 56-484.18, 58.1-3, 58.1-3815, and 58.1-3816.2

Code Sections Added: §§ 15.2-2108.1:1, 51.5-115, 58.1-645 through 58.1-662, and 58.1-1730

Code Sections Repealed: §§ 15.2-2108, 56-484.4, 56-484.5, 56-484.6, 58.1-3812, 58.1-3813.1, and 58.1-3818.1 through 58.1-3818.7

House Bill 568 (Chapter 780) restructures the state and local communications taxes and fees by replacing the current state

Section 2

Real Property Tax, 2006

The real property tax is by far the most important source of tax revenue for localities. In fiscal year 2005, it accounted for 50.0 percent of tax revenue for cities, 62.1 percent for counties, and 26.4 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns varies significantly. For information on individual localities, see Appendix C.

The *Code of Virginia*, §§ 58.1-3200 through 58.1-3389, authorizes localities to levy taxes on real property (land, including the buildings and improvements on it). There is no restriction on the tax rate that may be imposed. Section 58.1-3201 provides that all general reassessments or annual assessments shall be at 100 percent of fair market value.

PUBLIC SERVICE CORPORATIONS

Property owned by so-called public service corporations is not assessed by localities. Instead, that task is delegated to the State Corporation Commission and the Department of Taxation. In Virginia, public service corporations include electric power and distribution companies, gas and pipeline distribution companies, gas and product pipeline transmission companies, public service water companies, telephone and telegraph companies, and railroads.

In fiscal year 2005, the property tax on public service corporations accounted for 2.2 percent of tax revenue for cities, 2.5 percent for counties, and 0.9 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns varies significantly. For information on individual localities, see Appendix C.

The Commissioner of Revenue or another designated official in each county or city is required to provide by January 1 of each year, to any public service company with property in its area, a copy of the property boundaries of the corporation (§ 58.1-2601). The State Corporation Commission or the Department of Taxation send out their assessments for the property (§ 58.1-2602). Localities examine the assessments to determine their correctness. If correct, the locality determines the equalized assessed valuation of the corporate property by applying the local assessment ratio prevailing in the locality for other real estate (§ 58.1-2604). Local taxes are then assigned to real and tangible personal property at the tax rate current in the locality (§ 58.1-2606).

TAX RELIEF PROGRAMS

There are several types of locally financed tax relief available. Section 3 contains information on so-called circuit

breaker plans for the elderly and disabled. Section 4 covers land use assessments for agricultural, horticultural, forestal, and open space real estate. Section 5 contains information on preferential taxes for agricultural and forestal districts. In addition, Section 6 covers property tax exemptions for certain rehabilitated real estate and other exemptions.

Two Virginia localities, the cities of Alexandria and Charlottesville provide tax relief for low-income owners who are not elderly. In the City of Alexandria, the Affordable Homeownership Preservation Grant program provides grants ranging from \$1,200 with a \$40,000 income ceiling to \$200 with a \$100,000 income ceiling.¹ The City of Charlottesville grants \$250 annually to homeowners who own homes assessed at less than \$238,200 and have an annual income less than \$50,000.²

Localities are permitted to institute deferral for a portion of the real estate tax by § 58.1-3219 of the *Code of Virginia*. Recent legislative changes have eliminated the requirement that the amount of real estate taxes that may be deferred be calculated by subtracting from the real estate tax for the current tax year the “base amount of nondeferrable tax.” Localities are now permitted to grant deferrals from the full amount by which each taxpayer’s real estate tax levy exceeds 105 percent, or such higher percentage adopted by the locality.³ Deferred taxes are subject to interest in an amount established by the governing body, not to exceed the rate published by the IRS code.⁴ The deferral potentially applies to every property owner, not just the elderly and disabled. (For deferrals limited to the elderly and disabled see Section 3 of this study.) No localities reported having a deferral program in 2005.

Loudoun County had a deferral program in place in the 1990s but terminated it “... because the program was administratively complex, cumbersome and required staff time in disproportion to the benefit received by the taxpayer.”⁵ The cities of Alexandria, Falls Church, and Fairfax

¹ <http://alexandriava.gov/finance/AHOP.html> (8/25/2006).

² Section 50.7 of the Charter of the City of Charlottesville.

³ A 2005 change allows the use of the Internal Revenue Service rate. Section 6621 of the Internal Revenue Code establishes a rate of 3 percent plus the federal short-term rate. In September 2005 the short-term rate was 3.90 percent.

⁴ Department of Taxation, 2006 Fiscal Impact Statement for HB 1231, 3/22/2006.

⁵ City of Alexandria, Budget Memo #46: Review of Other Jurisdictions’ Experience with a Real Estate Tax Deferral Program for the General Population (Councilman Speck’s Request), 4/25/2003.

and the counties of Fairfax and Henrico have considered deferral but have not adopted it. Administrative problems appear to be the major reason for the unpopularity of deferral programs. According to Henrico staff, “The administrative procedures for tracing the properties and recovering the relevant taxes upon either the death of the owner or transfer of the property itself would be both cumbersome and time consuming and could not be accomplished with existing staffing levels or existing computer systems.”⁶ Another reason for the unpopularity of the programs is that taxpayers receive a postponement, not a removal, of the tax burden.

ASSESSORS, DUES DATES, & PRORATION

Table 2.1 shows that in 2006, a total of 28 cities reported employing a full-time property tax assessor, while 11 did not. In contrast, a minority of counties had a full-time assessor (39), while 56 did not. This reflects the fact that many counties reassess property infrequently. No towns had assessors, since towns rely on assessed values established by their host counties.

Tax due dates vary among localities. Generally, if taxes are paid annually, they are due by December 5. If paid semiannually, they are due by June 5 and December 5. However, some localities have different due dates, as provided in § 58.1-3916.

Most cities have semiannual tax due dates with payments required in June and December. Of the 39 cities, 5 require taxes due annually, 27 semiannually, and 7 quarterly. Among the counties, 40 have annual tax due dates, while 55 have semiannual requirements. Of the towns responding to this question, 107 report annual due dates, and 27 require semiannual payments.

A locality is permitted to prorate the taxable amount. 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.

Localities vary about prorating taxes. Of the cities, 26 report prorating taxes while 13 do not. Among counties, 61 prorate their taxes while 34 do not. Reports from the towns that answered this question indicate that 32 prorate their taxes while 104 do not.

Table 2.2 details assessment practices among localities that answered. The table includes cities and counties, but not towns, because only a low percentage of towns provided substantive answers. For those interested in the towns that responded, data are available from the Cooper Center upon request.

The second column of Table 2.2 lists the number of taxable real estate parcels within each locality. In cities, the number of such parcels range from 3,203 in Buena Vista to 147,802 in Virginia Beach. Counties range from 3,792 in Highland County to 344,601 in Fairfax County. The third and fourth columns indicate how general reassessments and

maintenance assessments are implemented. General reassessments involve reassessing all parcels to reflect changes in market value. Maintenance assessments involve adjusting assessed values between reassessments because of new construction, improvements, damages, demolitions, subdivisions, and consolidations. Twenty-four cities responded that they perform general reassessments on an in-house basis, while 12 answered they contract out the work. Three cities did not answer the question. Among counties, only 28 indicated they conduct in-house reassessments, while 65 contract them out. Two counties did not respond to the question. Regarding maintenance assessments, 31 cities reported performing reassessments using in-house staff, 5 reported contracting the work, and 3 did not respond. Among counties that responded to the question, 75 reported performing maintenance reassessments using staff, while 16 reported contracting the work to independent appraisers.

The question on physical inspection refers to the actual inspection of the property, as opposed to computerized mass-appraisal of parcels. Column five lists the answer of whether localities ever perform physical inspections and, if so, column six lists the inspection cycle time for physically reassessing parcels. Among cities that responded, 27 answered that they perform physical inspections, while 9 responded that they do not. The inspection cycle ranged anywhere from 1 to 5 years. Among counties that responded, 57 indicated they perform physical inspections, while 32 answered that they do not. The inspection cycle ranged anywhere from 1 to 8 years.

The final two columns refer to the total percentage change in assessed value of parcels between two reassessments, including all parcels and just single-family owner occupied parcels. It should be kept in mind that a major factor affecting the magnitude of the increase is the time between general reassessments. A rise of 50 percent is not as impressive in a locality where reassessments occur every 6 years as it is in a locality that reassesses every 2 years. The reported changes in single-family parcels in cities ranged from 4 percent (Norton) to 42 percent (Fredericksburg), while counties ranged from 5 percent (Buchanan) to 127 percent (Northumberland).

TAX RATES

Tax rates are generally discussed in terms of either nominal (statutory) or effective rates. The nominal rate is the rate used by localities and is applied to the assessed value of a property. The effective rate is published by the Virginia Department of Taxation in their assessment/sales ratio study. The department derives the effective rate by multiplying the median assessment ratio by the nominal tax rate. The median assessment ratio is usually less than 100 percent because reassessments lag market increases and tend to be conservative. Consequently, the nominal rate is generally higher than the effective rate.

⁶ Budget Memo #46.

A problem with the effective rates published by the Virginia Department of Taxation is that there is a significant time lag in publication and the most recent year available is 2004. Despite the lag, the effective rate is important because it gives a more accurate reflection of the difference in real property tax rates across localities.

NOMINAL TAX RATE

Table 2.1 includes information on nominal real estate tax rates, assessment frequency, whether the locality employs an assessor, effective dates, tax due dates, and whether proration is used.

The nominal tax rates were reported to the Cooper Center by all cities and counties and the 137 respondent towns that levy a real property tax.

Nominal Real Estate Tax Rates, 2006

| | Mean* | Median | 1 st Quartile | 3 rd Quartile |
|-------------------|--------|--------|--------------------------|--------------------------|
| Cities | \$1.01 | \$1.00 | \$0.82 | \$1.21 |
| Counties | \$0.71 | \$0.68 | \$0.60 | \$0.80 |
| Towns | \$0.21 | \$0.17 | \$0.11 | \$0.24 |
| Cities & counties | \$0.80 | \$0.73 | \$0.62 | \$0.94 |

*Unweighted.

Nominal rates are generally higher in the cities than counties. The rates are lowest in towns because they are subordinate to counties and have limited responsibilities.

EFFECTIVE TAX RATE

Table 2.3 shows city and county average effective tax rates in the year 2004, the most recent year for which the Virginia Department of Taxation has conducted an assessment/sales ratio study. The department makes its computation in a way that is designed to control for the variance in assessment procedures. Therefore, when comparing tax rates among localities, the reader may wish to consult both Tables 2.1 and 2.3. Table 2.1 shows nominal rates in 2006. Table 2.3 shows nominal and effective rates in 2004. The following table summarizes the effective tax rates for the localities shown in Table 2.3.

Effective Real Estate Tax Rates, 2004

| | Mean | | Median | Quartile | |
|-------------------|------------|----------|--------|----------|--------|
| | Unweighted | Weighted | | First | Third |
| Cities | \$0.85 | - | \$0.85 | \$0.69 | \$1.02 |
| Counties | \$0.53 | - | \$0.51 | \$0.43 | \$0.59 |
| Cities & counties | \$0.62 | \$0.73 | \$0.56 | \$0.46 | \$0.76 |

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 "median ratio," is then multiplied by the average nominal tax rate per \$100 of

assessed value to determine the effective tax rate per \$100 of true (market) value.⁷

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, it calculates the nominal rate by dividing the real estate levies by the local real estate taxable assessed value, as reported in the local land book. This method of computing the nominal tax rate takes additional district levies into account.⁸

The real property tax rates reported in Table 2.3 are a more accurate reflection of the differences among localities in tax rates on real property than those in Table 2.1 because they control for variations in assessment frequency and technique among localities. Table 2.3 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 ratio. The formula for the coefficient of dispersion (CD) is:

$$CD = \left[\frac{\sum |X_i - X_m| / n}{X_m} \right] \times 100$$

where X_i represents the assessment/sales ratio for the i th sale in a sample of size n , and X_m represents the median ratio of the sample.⁹ If there were no dispersion, the CD would equal zero.

Coefficient of Dispersion, 2004

| Coefficient of Dispersion (%) | Cities | Counties | Total |
|-------------------------------|--------|----------|-------|
| 0 - 4.99 | 0 | 0 | 0 |
| 5 - 9.99 | 9 | 7 | 16 |
| 10 - 14.99 | 18 | 9 | 27 |
| 15 - 19.99 | 10 | 17 | 27 |
| 20 - 24.99 | 1 | 17 | 18 |
| 25 - 29.99 | 1 | 21 | 22 |
| 30 - 34.99 | 0 | 9 | 9 |
| 35 - 39.99 | 0 | 11 | 11 |
| 40 - 44.99 | 0 | 3 | 3 |
| 45 - 49.99 | 0 | 0 | 0 |
| 50 - 54.99 | 0 | 0 | 0 |
| 55 - 55.99 | 0 | 1 | 1 |
| | 39 | 95 | 134 |

⁷ The assessment/sales ratio data are from 2004. To compare the local nominal tax rates for that year, consult either Section 3, *Tax Rates 2004*, published by the Cooper Center, or the Virginia Department of Taxation's *Virginia Local Tax Rates: Tax Year 2004*. The studies may be viewed at <http://www.virginia.edu/coopercenter/vastat/taxrates2004/taxrates-files04.html> (8/30/06) and http://www.tax.virginia.gov/Web_PDFs/LocalRatesSurvey2004.pdf (8/30/06), respectively.

⁸ Virginia Department of Taxation, *The 2004 Assessment/Sales Ratio Study* (Richmond, April 2006) p. 37. The study can be found at http://www.tax.virginia.gov/Web_PDFs/2004ratiostudy.pdf (8/30/06).

⁹ Virginia Department of Taxation, *2004 Assessment/Sales Ratio Study*, p. 38.

There is no universal standard for how much dispersion is tolerable, but an upper limit of under 20 percent is subscribed to by many practitioners.¹⁰ By that standard, all but three of the cities had an acceptable CD. However, a number of counties did not meet that standard.

As one might expect, more frequent reassessment is associated with higher quality assessments. All but six of the 54 localities that assessed annually or biennially had an acceptable CD.

ASSESSMENTS AND APPEALS

Section 58.1-3250 requires cities to have a general reassessment of real estate every two years. However, any city with a total population of 30,000 or less may elect to conduct its general reassessments at four-year intervals.¹¹ 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. The table below summarizes the reassessment periods chosen by the cities and counties.

Reassessment Periods for Real Estate

| Period | Cities | Counties |
|-----------|--------|----------|
| 1 year | 18 | 11 |
| 2 years | 13 | 13 |
| 2-3 years | 0 | 0 |
| 3 years | 1 | 1 |
| 3-6 years | 0 | 1 |
| 4 years | 7 | 32 |
| 4-6 years | 0 | 8 |
| 5 years | 0 | 5 |
| 5-6 years | 0 | 0 |
| 6 years | 0 | 24 |
| | 39 | 95 |



As the previous table indicates, a large majority of the cities reassess at one or two year intervals. In contrast, only one-fifth of the counties reassess that frequently. Virtually all of the populous cities and counties reassess annually or biennially.

Generally, a town relies on the surrounding county to provide its assessments, in which case the town's reassessment will occur with the same frequency as the county's. Similarly, most towns utilize their county to handle the billing and collection of taxes, though some of the larger localities may do it themselves.

Any building which has incurred a \$500 or more increase in value due to repairs or additions must be assessed as if it were new (§ 58.1-3291). Similarly, the *Code* permits the abatement of local real estate taxes on damaged buildings if they are rendered unusable for at least 30 days of the calendar year (§ 58.1-3222).

An assessment may be appealed through either a formal or judicial appeal. In 2005, formal (administrative) appeals were begun in 68 localities and judicial appeals in 24. The number of appeals in a locality ranged from one administrative appeal in a few cities and counties to over 2,000 reported in the City of Richmond and in Fairfax County. Judicial appeals were far less numerous, with most localities having one or two, though the City of Alexandria reported 227 and the City of Richmond, 400. **Table 2.4** presents data on appeals for all localities which provided a response.

¹⁰ John L. Knapp, *Virginia Issues: The Real Property Tax* (Charlottesville: Tayloe Murphy Institute, 1974), pp. 17-18.

¹¹ The *Code* does not specify which census is to be used.

**Table 2.1
Real Property Nominal Tax Rate, 2006**

| Locality | Nominal Tax Rate per \$100 of Assessed Value | | Frequency of Assessment | Employs Full Time Assessor | Effective Date of Last Reassessment | Tax Due Date(s) | Prorate Tax |
|---|---|------------------|----------------------------|----------------------------------|---|--------------------------|----------------|
| | Basic | Special | | | | | |
| Cities (Note: All cities responded to the survey.) | | | | | | | |
| Alexandria | 0.815 | No | Every year | Yes | 1/06 | 6/15; 11/15 | Yes |
| Bedford | 0.83 | No | Every four years | No | 7/02 | 3/31; 6/5; 9/30; 12/31 | Yes |
| Bristol | 0.98 | No | Every four years | No | 1/05 | 12/5 | No |
| Buena Vista | 0.89 | No | Every two years | No | 7/04 | 6/5; 12/5 | Yes |
| Charlottesville | 0.99 | No | Every year | Yes | 1/03 | 6/5; 12/5 | No |
| Chesapeake | 1.09 | Yes ^a | Every year | Yes | 1/06 | 3/31; 6/5; 9/30; 12/31 | No |
| Colonial Heights | 1.18 | No | Every two years | Yes | 1/06 | 5/15; 11/15 | Yes |
| Covington | 0.66 | No | Every four years | No | 7/03 | 6/5; 12/5 | No |
| Danville | 0.77 | No | Every two years | Yes | 7/04 | 6/5; 12/5 | No |
| Emporia | 0.83 | No | Every two years | No | 1/06 | 12/5 | Yes |
| Fairfax | 0.71 | Yes ^b | Every year | Yes | 1/06 | 6/5; 12/5 | Yes |
| Falls Church | 1.031 | No | Every year | Yes | 1/06 | 6/5; 12/5 | Yes |
| Franklin | 0.95 | Yes ^c | Every two years | No | 7/04 | 6/5; 12/5 | Yes |
| Fredericksburg | 0.89 | Yes ^d | Every four years | No | 7/03 | 5/15; 11/15 | Yes |
| Galax | 0.70 | No | Every four years | No | 1/04 | 12/5 | No |
| Hampton | 1.20 | Yes ^e | Every year | Yes | 7/05 | 6/5; 12/5 | Yes |
| Harrisonburg | 0.62 | Yes ^f | Every two years | Yes | 1/05 | 6/5; 12/5 | Yes |
| Hopewell | 1.20 | No | Every two year | Yes | 1/05 | 6/15; 12/5 | Yes |
| Lexington | 0.67 | No | Every three years | No | 7/03 | 6/5; 12/5 | Yes |
| Lynchburg | 1.11 | No | Every two years | Yes | 7/05 | 1/15; 3/15; 5/15; 11/15 | Yes |
| Manassas | 0.815 | Yes ^g | Every year | Yes | 1/06 | 6/5; 12/5 | Yes |
| Manassas Park | 1.14 | No | Every year | Yes | 1/06 | 6/5; 12/5 | Yes |
| Martinsville | 1.08 | No | Every two years | Yes | 7/05 | 6/5; 12/5 | No |
| Newport News | 1.20 | No | Every year | Yes | 7/06 | 6/5; 12/5 | Yes |
| Norfolk | 1.27 | Yes ^h | Every year | Yes | 7/05 | Quarterly | No |
| Norton | 0.70 | No | Every four years | No | 1/04 | 12/5 | No |
| Petersburg | 1.38 | No | Every year | Yes | 7/05 | Quarterly | Yes |
| Poquoson | 1.06 | No | Every two years | Yes | 7/04 | 6/5; 12/5 | Yes |
| Portsmouth | 1.44 | No | Every year | Yes | 7/02 | 3/31; 6/30; 9/30; 12/31; | Yes |
| Radford | 0.73 | No | Every four years | No | 1/04 | 6/5; 12/5 | Yes |
| Richmond | 1.29 | Yes ⁱ | Every year | Yes | 1/05 | 6/15 | No |
| Roanoke | 1.21 | Yes ^j | Every year | Yes | 1/06 | 4/5; 10/5 | Yes |
| Salem | 1.18 | No | Every year | Yes | 7/05 | 6/5; 12/5 | No |
| Staunton | 0.96 | Yes ^k | Every two years | Yes | 1/05 | 75% on 6/20; 25% on 12/5 | No |
| Suffolk | 1.06 | Yes ^l | Every year | Yes | 1/06 | 6/5; 12/5 | Yes |
| Virginia Beach | 0.99 | Yes ^m | Every year | Yes | 7/06 | 6/5; 12/5 | Yes |
| Waynesboro | 0.78 | No | Every two years | Yes | 1/05 | 7/31; 12/5 | No |
| Williamsburg | 0.54 | No | Every year | Yes | 7/05 | 6/1; 12/1 | Yes |
| Winchester | 0.69 | Yes ⁿ | Every two years | Yes | 1/05 | 6/5; 12/5 | Yes |

Tax rates for cities:

| | |
|-----------------|------|
| Unweighted mean | 0.96 |
| Median | 0.98 |
| First quartile | 0.78 |
| Third quartile | 1.16 |

^a City of Chesapeake levies: \$0.02 if property is located within mosquito control borough.

^b City of Fairfax levies: Downtown Revitalization Tax Zone, \$0.125; Lee Highway Corridor \$0.06.

^c City of Franklin levies: Downtown Service District, \$1.14.

^d City of Fredericksburg levies: Fall Hill for improvement, \$0.06; Celebrate Virginia for additional services, \$1.18; Central Park for improvement, \$0.12.

^e City of Hampton levies: Business Improvement District tax at Coliseum Central, \$0.07; Downtown Hampton, \$0.20.

^f City of Harrisonburg levies: Central Business District, \$0.62.

^g City of Manassas levies: Owens Brooke for upkeep of private streets, \$0.095.

^h City of Norfolk levies: Business Improvement District, \$0.18.

ⁱ City of Richmond levies: Downtown General Special Service Assessment District \$0.05; Riverfront Canal Properties, \$0.12; Riverfront Predevelopment, \$1.90; Riverfront Manufacturing, \$0.35; Riverfront Overlay \$0.035; Riverfront Developing Properties, \$0.22.

^j City of Roanoke levies: Downtown Special Tax District, \$0.10; Williamson Road Special Tax District, \$0.10.

^k City of Staunton levies: Downtown Square District, \$0.18; Downtown Service, \$0.15.

^l City of Suffolk levies: Suffolk Taxing District, \$0.016; Rt. 17 Taxing District, \$0.026; Mosquito Taxing District, \$0.035.

^m City of Virginia Beach levies: Sandbridge Special District, \$1.05; Central Business District, \$1.56.

ⁿ City of Winchester levies: Downtown Special Assessment for local improvement, Primary District, \$0.23 and Secondary District, \$0.13.

Table 2.1 Real Property Nominal Tax Rate, 2006 (continued)

| Locality | Nominal Tax Rate per \$100 of Assessed Value | | Frequency of Assessment | Employs Full Time Assessor | Effective Date of Last Reassessment | Tax Due Date(s) | Prorate Tax |
|---|---|------------------|----------------------------|----------------------------------|---|-----------------|----------------|
| | Basic | Special | | | | | |
| Counties (Note: All counties responded to the survey.) | | | | | | | |
| Accomack | 0.60 | Yes ^o | Every year | Yes | 1/06 | 6/5; 12/5 | No |
| Albemarle | 0.74 | No | Every two years | Yes | 1/05 | 6/5; 12/5 | Yes |
| Alleghany | 0.69 | No | Every six years | No | 1/01 | 12/5 | No |
| Amelia | 0.392 | No | Every six years | No | 1/06 | 12/5 | No |
| Amherst | 0.61 | No | Every six years | No | 1/02 | 6/5; 12/5 | Yes |
| Appomattox | 0.72 | No | Every six years | Yes | 1/02 | 6/5; 12/5 | Yes |
| Arlington | 0.878 | Yes ^p | Every year | Yes | 1/05 | 6/15; 10/5 | Yes |
| Augusta | 0.58 | No | Every four years | Yes | 1/05 | 6/5; 12/5 | Yes |
| Bath | 0.45 | No | Every four years | No | 7/05 | 6/5; 12/5 | No |
| Bedford | 0.65 | No | Every four years | No | 1/03 | 6/5; 12/5 | Yes |
| Bland | 0.69 | No | Every six years | No | 1/02 | 12/5 | No |
| Botetourt | 0.65 | No | Every four years | No | 1/06 | 12/5 | Yes |
| Brunswick | 0.39 | No | Every six years | No | 1/06 | 12/5 | No |
| Buchanan | 0.49 | No | Every six years | No | 1/01 | 1/5 | No |
| Buckingham | 0.58 | No | Every 4 to 6 years | No | 1/02 | 6/5; 12/5 | Yes |
| Campbell | 0.52 | No | Every four years | Yes | 1/03 | 12/5 | Yes |
| Caroline | 0.48 | No | Every four years | No | 1/06 | 6/5; 12/5 | Yes |
| Carroll | 0.59 | No | Every six years | Yes | 1/04 | 12/5 | Yes |
| Charles City | 0.70 | No | Every four years | No | 1/05 | 6/5; 12/5 | No |
| Charlotte | 0.62 | No | Every 4 to 6 years | No | 1/02 | 12/5 | No |
| Chesterfield | 1.04 | No | Every year | Yes | 1/06 | 6/5; 12/5 | Yes |
| Clarke | 0.45 | No | Every four years | Yes | 1/06 | 6/5; 12/5 | Yes |
| Craig | 0.52 | No | Every six years | No | 1/06 | 6/5; 12/5 | No |
| Culpeper | 0.89 | No | Every four years | Yes | 1/03 | 12/5 | Yes |
| Cumberland | 0.59 | No | Every four years | No | 1/06 | 6/15; 11/15 | Yes |
| Dickenson | 0.60 | No | Every six years | No | 1/00 | 6/5; 12/5 | No |
| Dinwiddie | 0.87 | No | Every four years | No | 1/05 | 6/5; 12/5 | Yes |
| Essex | 0.78 | No | Every five years | No | 1/03 | 6/5; 12/5 | No |
| Fairfax | 0.89 | Yes ^q | Every year | Yes | 1/06 | 7/28; 12/5 | Yes |
| Fauquier | 0.99 | Yes ^r | Every four years | No | 1/02 | 6/5; 12/5 | Yes |
| Floyd | 0.52 | No | Every four years | No | 1/05 | 6/5; 12/5 | Yes |
| Fluvanna | 0.59 | No | Every two years | No | 1/05 | 6/5; 12/5 | Yes |
| Franklin | 0.53 | No | Every four years | No | 1/04 | 12/5 | Yes |
| Frederick | 0.525 | No | Every four years | Yes | 1/05 | 6/5; 12/5 | Yes |
| Giles | 0.59 | No | Every four years | No | 1/05 | 6/5; 12/5 | No |
| Gloucester | 0.57 | Yes ^s | Every two years | Yes | 1/06 | 6/30; 12/5 | Yes |
| Goochland | 0.64 | Yes ^t | Every two years | Yes | 1/05 | 6/5; 12/5 | Yes |
| Grayson | 0.29 | No | Every four years | Yes | 1/06 | 12/5 | No |
| Greene | 0.84 | No | Every two years | Yes | 1/05 | 6/5; 12/5 | No |
| Greensville | 0.62 | No | Every six years | No | 1/02 | 12/5 | No |
| Halifax | 0.41 | No | Every two years | Yes | 1/06 | 12/5 | No |
| Hanover | 0.86 | No | Every year | Yes | 1/06 | 6/5; 12/5 | Yes |
| Henrico | 0.90 | Yes ^u | Every year | Yes | 1/06 | 6/5; 12/5 | Yes |
| Henry | 0.54 | No | Every four years | Yes | 1/05 | 12/5 | No |
| Highland | 0.38 | No | Every six years | No | 1/06 | 6/5; 12/5 | Yes |

^o Accomack County levies: District 2: Mosquito Control, \$0.04; Fire, \$0.07; EMT, \$0.05. District 3: Fire, \$0.04; EMT, \$0.06. District 4: Fire, \$0.04; EMT, \$0.04. District 5: Fire, \$0.05; EMT, \$0.06.

^p Arlington County levies: Rosslyn BID (B) District, \$0.049; 2nd Road North (C) District, \$0.478; Chain Bridge Rd Sanitation District, \$0.087.

^q Fairfax County levies: Hunter Mill Service Districts 5,5A: \$0.047. Dulles Rail East Improvement District: \$0.22. Dranesville Service Districts 1A,1A1 to 1A9,1A11,1A12,1A16: \$0.028. Service Districts 3,4,6,7: \$0.028. Sully Service District 5: \$0.047. Lee Service District 1A: \$0.02. Dranesville Service District 5: \$0.047. One hundred-three sanitary districts for Gypsy Moth control, \$0.001. One hundred-three sanitary districts base rate, \$0.89. State Route 28 Transportation Improvement, \$0.20; Lake Bancroft Watershed, \$0.0805. Pest Infestation, \$0.001. Thirty-two sanitary districts for leaf collection, \$0.015.

^r Fauquier County levies: Marshall District for street lights, \$0.02

^s Gloucester County levies: MSQ District for mosquito control, \$0.01; Gloucester Sanitary District, \$0.01; Gloucester Point Sanitary District, \$0.01.

^t Goochland County levies: James River Sanitary District, \$0.09; Tuckahoe Creek Service District, \$0.30.

^u Henrico County levies: Sanitary District 2, \$0.003; Sanitary District 3, \$0.01; Sanitary District 12, \$0.01; Sanitary District 23, \$0.01; Sanitary District 31: \$0.031.

Table 2.1 Real Property Nominal Tax Rate, 2006 (continued)

| Locality | Nominal Tax Rate per \$100 of Assessed Value | | Frequency of Assessment | Employs Full Time Assessor | Effective Date of Last Reassessment | Tax Due Date(s) | Prorate Tax |
|-----------------------------|---|-------------------|----------------------------|----------------------------------|---|----------------------------|----------------|
| | Basic | Special | | | | | |
| Counties (continued) | | | | | | | |
| Isle of Wight | 0.68 | No | Every two years | Yes | 7/02 | 6/5; 12/5 | Yes |
| James City | 0.785 | No | Every year | Yes | 7/05 | 6/5; 12/5 | Yes |
| King & Queen | 0.76 | No | Every five years | No | 1/02 | 12/5 | No |
| King George | 0.40 | No | Every four years | No | 1/06 | 6/5; 12/5 | Yes |
| King William | 0.92 | No | Every four years | No | 1/05 | 6/5; 12/5 | Yes |
| Lancaster | 0.41 | No | Every 4 to 6 years | No | 1/04 | 12/5 | No |
| Lee | 0.65 | No | Every six years | No | 1/04 | 10/31 | No |
| Loudoun | 0.89 | Yes ^v | Every year | Yes | 1/05 | 6/5; 12/5 | Yes |
| Louisa | 0.64 | No | Every three years | Yes | 1/06 | 12/5 | Yes |
| Lunenburg | 0.44 | No | Every four years | No | 1/04 | 12/5 | Yes |
| Madison | 0.59 | No | Every 4 to 6 years | No | 1/05 | 12/5 | No |
| Mathews | 0.53 | No | Every four years | No | 1/05 | 6/5; 12/5 | Yes |
| Mecklenburg | 0.39 | No | Every two years | Yes | 7/04 | 6/5; 12/5 | Yes |
| Middlesex | 0.52 | No | Every four years | No | 1/04 | 6/5; 12/5 | No |
| Montgomery | 0.67 | No | Every four years | Yes | 1/03 | 6/5; 12/5 | Yes |
| Nelson | 0.72 | No | Every five years | No | 1/03 | 6/5; 12/5 | Yes |
| New Kent | 0.94 | Yes ^w | Every two years | Yes | 1/04 | 12/5 | Yes |
| Northampton | 0.70 | Yes ^x | Every four years | No | 1/04 | 12/5 | Yes |
| Northumberland | 0.36 | No | Every six years | No | 1/06 | 12/5 | No |
| Nottoway | 0.44 | No | Every six years | No | 1/06 | 12/5 | Yes |
| Orange | 0.87 | No | Every 4 to 6 years | No | 1/03 | 6/5; 12/5 | No |
| Page | 0.67 | No | Every 4 to 6 years | No | 1/03 | 6/5; 12/5 | No |
| Patrick | 0.50 | No | Every six years | No | 1/03 | 12/5 | No |
| Pittsylvania | 0.48 | No | Every four years | No | 1/06 | 12/5 | No |
| Powhatan | 0.74 | No | Every four years | No | 1/06 | 6/5; 12/5 | Yes |
| Prince Edward | 0.50 | No | Every six years | No | 1/03 | 12/5 | Yes |
| Prince George | 0.90 | No | Every year | Yes | 1/05 | 6/5 & 12/5, half each time | Yes |
| Prince William | 0.758 | Yes ^y | Every year | Yes | 1/06 | 7/15; 12/5 | Yes |
| Pulaski | 0.62 | No | Every six years | Yes | 1/04 | 6/5; 12/5 | Yes |
| Rappahannock | 0.58 | No | Every 3 to 6 years | No | 1/06 | 12/5 | No |
| Richmond | 0.67 | No | Every six years | No | 1/03 | 12/5 | No |
| Roanoke | 1.11 | No | Every year | Yes | 1/06 | 6/5; 12/5 | Yes |
| Rockbridge | 0.55 | No | Every five years | No | 1/06 | 6/5; 12/5 | Yes |
| Rockingham | 0.58 | No | Every four years | Yes | 1/06 | 6/5; 12/5 | Yes |
| Russell | 0.65 | No | Every six years | Yes | 1/01 | 6/11; 12/11 | No |
| Scott | 0.69 | No | Every six years | No | 1/04 | 11/20 | Yes |
| Shenandoah | 0.51 | No | Every four years | Yes | 1/06 | 6/5; 12/5 | No |
| Smyth | 0.63 | No | Every six years | No | 1/04 | 12/5 | Yes |
| Southampton | 0.64 | No | Every 4 to 6 years | No | 1/06 | 12/5 | Yes |
| Spotsylvania | 0.62 | Yes ^z | Every two years | Yes | 1/06 | 6/5; 12/5 | Yes |
| Stafford | 0.97 | No | Every two years | Yes | 1/06 | 6/5; 12/5 | Yes |
| Surry | 0.84 | No | Every two years | No | 1/05 | 12/5 | Yes |
| Sussex | 0.48 | No | Every 4 to 6 years | No | 1/00 | 12/5 | Yes |
| Tazewell | 0.60 | No | Every six years | No | 1/06 | 12/5 | Yes |
| Warren | 0.82 | Yes ^{aa} | Every four years | Yes | 1/03 | 12/5 | Yes |

^v Loudoun County levies: Rt. 28 Transportation District, \$0.20; Aldie Service District, \$0.27; Hamilton District, \$0.30.

^w New Kent levies: Bottoms Bridge Sanitary District, \$0.10.

^x Northampton County levies: Nassawadox Creek Dredging Project, \$0.06.

^y Prince William County levies: Woodbine Forest District, \$0.12. Gypsy Moth, \$0.0025; Fire and Rescue, \$0.0466. Bull Run Mountain Service District, \$0.12. Lake Jackson Sanitary and Service District, \$0.11. Prince William Pkwy Transportation District for improvement, \$0.20. 234 Bypass Transportation District for improvement, \$0.02. Circuit Court Service District, \$0.19.

^z Spotsylvania County levies: Massaponax Special Service District, \$0.25.

^{aa} Warren County levies: Riverside Sanitary District \$50 + \$0.17/\$100; Shenandoah Shores Sanitary District \$45 + \$0.15/\$100; South River Estates Sanitary District \$75 + \$0.06/\$100; Blue Mountain Sanitary District \$55 + \$0.25/\$100; Shenandoah Farms Sanitary District \$125 unimproved lot/\$140 improved lot; Cedarville Heights Sanitary District \$100; High Knob Sanitary District \$250 vacant lot/\$400 developed lot; Skyland Estates Sanitary District \$0.28/\$100.

Table 2.1 Real Property Nominal Tax Rate, 2006 (continued)

| Locality | Nominal Tax Rate per \$100 of Assessed Value | | Frequency of Assessment | Employs Full Time Assessor | Effective Date of Last Reassessment | Tax Due Date(s) | Prorate Tax |
|--|---|-------------------|----------------------------|----------------------------------|---|-----------------|----------------|
| | Basic | Special | | | | | |
| Counties (continued) | | | | | | | |
| Washington | 0.57 | No | Every four years | No | 1/05 | 12/20 | No |
| Westmoreland | 0.44 | No | Every four years | No | 1/06 | 12/5 | No |
| Wise | 0.57 | No | Every six years | Yes | 1/03 | 5/15; 10/15 | Yes |
| Wythe | 0.54 | No | Every five years | No | 1/02 | 12/5 | Yes |
| York | 0.6975 | No | Every two years | Yes | 1/06 | 6/5; 12/5 | Yes |
| Tax rates for counties: | | | | | | | |
| Unweighted mean | 0.64 | | | | | | |
| Median | 0.62 | | | | | | |
| First quartile | 0.52 | | | | | | |
| Third quartile | 0.73 | | | | | | |
| Tax rates for cities and counties: | | | | | | | |
| Unweighted mean | 0.73 | | | | | | |
| Median | 0.69 | | | | | | |
| First quartile | 0.57 | | | | | | |
| Third quartile | 0.89 | | | | | | |
| Towns (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 | 0.28 | No | Washington County | No | 7/05 | 12/5 | Yes |
| Accomac | 0.07 | No | Accomack County | No | 7/03 | 12/5 | No |
| Alberta | 0.28 | No | Brunswick County | No | 1/01 | 1/5 | No |
| Altavista | 0.20 | No | Campbell County | No | 1/03 | 12/5 | Yes |
| Appomattox | 0.15 | No | Every six years | No | 1/02 | 9/30 | Yes |
| Ashland | 0.07 | No | Hanover County | No | 1/05 | 1/15 | No |
| Big Stone Gap | 0.44 | No | Wise County | No | 1/03 | 12/5 | No |
| Blacksburg | 0.22 | No | Montgomery County | No | 1/03 | 6/5; 12/5 | Yes |
| Blackstone | 0.20 | No | Nottoway County | No | 1/06 | 12/15 | No |
| Bluefield | 0.185 | No | Every six years | No | 1/06 | 12/5 | No |
| Boones Mill | 0.10 | No | Franklin County | No | 1/00 | 3/1 | No |
| Bowling Green | 0.14 | No | Caroline County | No | 1/02 | 12/5 | No |
| Boyce | 0.022 | No | Clarke County | No | 1/02 | 12/5 | No |
| Boydton | 0.33 | No | Mecklenburg County | No | 7/06 | 1/1 | No |
| Bridgewater | 0.08 | No | Rockingham County | No | 1/06 | 6/5; 12/5 | Yes |
| Broadway | 0.07 | No | Rockingham County | No | 1/04 | 12/5 | No |
| Brodnax | 0.35 | No | Brunswick County | No | 1/98 | 1/5 | Yes |
| Buchanan | 0.19 | No | Every five years | No | 1/02 | 12/5 | No |
| Burkeville | 0.11 | No | Every five years | No | 1/05 | 12/6 | No |
| Cape Charles | 0.3008 | No | Northampton County | No | 1/04 | 12/5 | No |
| Capron | 0.03 | No | Southampton County | No | 1/99 | 12/5 | Yes |
| Cedar Bluff | 0.19 | No | Tazewell County | No | 1/06 | 12/5 | No |
| Charlotte Court House | 0.11 | No | Every five years | No | 1/02 | 3/5 | No |
| Chase City | 0.32 | No | Mecklenburg County | No | 7/06 | 1/31 | Yes |
| Chatham | 0.22 | No | Pittsylvania County | No | 1/06 | 12/5 | No |
| Cheriton | 0.00 | Yes ^{bb} | Northampton County | No | 7/03 | ... | No |
| Chilhowie | 0.12 | No | Smyth County | No | 1/98 | 12/5 | Yes |
| Chincoteague | 0.10 | Yes ^{cc} | Accomack County | No | 1/03 | 12/5 | No |
| Christiansburg | 0.144 | No | Montgomery County | No | 1/03 | 12/5 | No |
| Claremont | 0.05 | No | Surry County | No | 1/05 | 12/5 | No |
| Clarksville | 0.24 | No | Mecklenburg County | No | 1/04 | 2/1 | Yes |
| Cleveland | 0.15 | No | Every six years | No | 1/01 | 12/5 | No |
| Clifton Forge | 0.23 | No | Every six years | No | 7/01 | 6/5; 12/5 | No |
| Clintwood | 0.11 | No | Every six years | No | 1/06 | 6/5; 12/5 | No |
| Coeburn | 0.17 | No | Every four years | No | 1/03 | 12/5 | Yes |
| Colonial Beach | 0.88 | No | Westmoreland County | No | 7/01 | 6/5; 12/5 | No |
| Courtland | 0.19 | No | ... | No | 1/06 | 4/1 | Yes |
| Craigsville | 0.58 | No | Every three years | No | 7/03 | 6/5; 12/5 | No |
| Crewe | 0.25 | No | Nottoway County | No | 1/99 | 12/5 | Yes |

... No response

^{bb} Town of Cheriton levies: Business District, \$60 flat fee.^{cc} Town of Chincoteague levies: mosquito control, \$0.03.

Table 2.1 Real Property Nominal Tax Rate, 2006 (continued)

| Locality | Nominal Tax Rate per \$100 of Assessed Value | | Frequency of Assessment | Employs Full Time Assessor | Effective Date of Last Reassessment | Tax Due Date(s) | Prorate Tax |
|--------------------------|---|-------------------|----------------------------|----------------------------------|---|-----------------|----------------|
| | Basic | Special | | | | | |
| Towns (continued) | | | | | | | |
| Culpeper | 0.08 | No | Every four years | No | 1/03 | 1/31 | Yes |
| Damascus | 0.46 | No | Washington County | No | 1/01 | 12/20 | No |
| Dayton | 0.08 | No | Every four years | No | 1/02 | 6/5; 12/5 | Yes |
| Dillwyn | 0.04 | No | Buckingham County | No | 1/02 | 12/5 | No |
| Drakes Branch | 0.17 | No | Charlotte County | No | 1/02 | 2/15 | No |
| Dublin | 0.19 | No | Every six years | No | 1/04 | 6/5; 12/5 | Yes |
| Dumfries | 0.18 | No | Every year | No | 1/04 | 6/5; 12/5 | No |
| Dungannon | 0.12 | No | Scott County | No | 1/98 | 12/20 | No |
| Edinburg | 0.14 | No | Shenandoah County | No | 1/00 | 6/5; 12/5 | No |
| Elkton | 0.10 | No | Every five years | No | 1/05 | 12/5 | No |
| Farmville | 0.14 | No | Cumberland County | No | 1/03 | 12/15 | No |
| Floyd | 0.87 | No | Every ten years | No | 1/01 | 12/5 | No |
| Fries | 0.30 | No | Grayson County | No | 1/00 | 12/5 | No |
| Front Royal | 0.13 | Yes ^{dd} | Warren County | No | 1/97 | 12/5 | Yes |
| Glade Spring | 0.17 | No | Every four years | No | 7/01 | 12/21 | Yes |
| Glasgow | 0.175 | No | Rockbridge County | No | 1/06 | 12/5 | No |
| Gordonsville | 0.17 | No | Orange County | No | 1/98 | 12/5 | Yes |
| Gretna | 0.21 | No | Pittsylvania County | No | 1/06 | 12/5 | No |
| Halifax | 0.19 | No | Every two years | No | 1/06 | 12/5 | No |
| Hallwood | 0.14 | No | Accomack County | No | 1/03 | 12/5 | No |
| Hamilton | 0.25 | No | Loudoun County | No | 1/05 | 6/5; 12/5 | No |
| Haysi | 0.10 | No | Every six years | No | 1/06 | 6/5; 12/5 | No |
| Herndon | 0.24 | No | Fairfax County | No | 1/05 | 7/28; 12/5 | No |
| Hillsville | 0.22 | No | Carroll County | No | 1/04 | 12/5 | Yes |
| Hurt | 0.14 | No | Pittsylvania County | No | 1/02 | 12/5 | No |
| Iron Gate | 0.24 | No | Alleghany County | No | 1/01 | 12/5 | No |
| Irvington | 0.00 | No | Lancaster County | No | ... | 12/5 | No |
| Ivor | 0.06 | No | Southampton County | No | 1/06 | 2/1 | No |
| Jonesville | 0.25 | No | Lee County | No | 7/98 | 1/5; 12/5 | Yes |
| Kenbridge | 0.36 | No | Lunenburg County | No | 7/03 | 12/5 | No |
| Keysville | 0.20 | No | Charlotte County | No | 1/02 | 12/5 | No |
| Kilmarnock | 0.14 | No | Lancaster/Northumber | No | 1/04 | 12/5 | No |
| La Crosse | 0.31 | No | Mecklenburg County | No | 1/07 | 1/1 | Yes |
| Lawrenceville | 0.30 | No | Every six years | No | 1/94 | 1/5 | No |
| Lebanon | 0.20 | No | Russell County | No | 1/01 | 12/12 | No |
| Leesburg | 0.18 | No | Loudoun County | No | 1/06 | 6/5; 12/5 | No |
| Louisa | 0.21 | No | Louisa County | No | 1/05 | 1/15 | No |
| Lovettsville | 0.18 | Yes ^{ee} | Every year | No | 1/06 | 12/5 | Yes |
| Luray | 0.26 | No | Page County | No | 1/03 | 6/5; 12/5 | No |
| Madison | 0.105 | No | Madison County | No | ... | 6/1 | No |
| Marion | 0.11 | Yes ^{ff} | Smyth County | No | 1/98 | 12/15 | No |
| McKenney | 0.07 | No | Dinwiddie County | No | ... | 12/31 | No |
| Middletown | 0.07 | No | Frederick County | No | 7/04 | 12/5 | No |
| Mineral | 0.25 | No | Every year | No | 7/06 | 1/15 | No |
| Monterey | 0.10 | No | Every six years | No | 1/06 | 12/5 | No |
| Montross | 0.04 | No | Westmoreland County | No | 1/06 | 12/5 | No |
| Narrows | 0.34 | No | Every six years | No | 1/04 | 12/5 | No |
| New Castle | 0.04 | No | Every four years | No | 1/06 | 3/5 | No |
| New Market | 0.15 | No | Shenandoah County | No | 1/06 | 6/5; 12/5 | No |
| Occoquan | 0.085 | No | ... | No | ... | 2/15 | No |
| Onancock | 0.34 | No | Accomack County | No | 1/02 | 12/5 | No |
| Orange | 0.24 | No | Orange County | No | 1/03 | 6/5; 12/5 | No |
| Pamplin | 0002 | No | Appomattox | No | 1/02 | 6/30 | No |
| Pearisburg | 0.29 | No | Every 4 to 6 years | No | 1/05 | 3/15 | No |
| Pennington Gap | 0.25 | No | Lee County | No | 7/05 | 10/31 | No |
| Phenix | 0.08 | No | Charlotte County | No | ... | 12/5 | No |
| Pound | 0.40 | No | Wise County | No | 1/03 | 12/5 | No |
| Pulaski | 0.30 | No | Pulaski County | No | 1/04 | 6/5; 12/5 | No |
| Purcellville | 0.17 | No | Loudon County | No | 1/06 | 6/5; 12/5 | No |
| Remington | 0.10 | No | Every four years | No | 1/02 | 3/5 | No |

... No response

^{dd} Town of Front Royal levies: Downtown Business District, \$0.55.^{ee} Town of Lovettsville levies: Frye Court Service Tax District, \$0.71 of land value only.^{ff} Town of Marion levies: Downtown Special District Service, \$0.11.

Table 2.1 Real Property Nominal Tax Rate, 2006 (continued)

| Locality | Nominal Tax Rate per \$100 of Assessed Value | | Frequency of Assessment | Employs Full Time Assessor | Effective Date of Last Reassessment | Tax Due Date(s) | Prorate Tax |
|--------------------------|---|-------------------|----------------------------|----------------------------------|---|-----------------|----------------|
| | Basic | Special | | | | | |
| Towns (continued) | | | | | | | |
| Rich Creek | 0.22 | No | Every four years | No | 1/03 | 12/5 | No |
| Richlands | 0.16 | No | Tazewell County | No | 1/06 | 12/31 | No |
| Rocky Mount | 0.14 | No | Franklin County | No | 1/04 | 2/28 | No |
| Round Hill | 0.14 | No | Loudoun County | No | 1/06 | 12/5 | No |
| Rural Retreat | 0.21 | No | Every four years | No | 1/02 | 1/5 | No |
| Saint Charles | 0.10 | No | Lee County | No | ... | 10/31 | No |
| Saint Paul | 0.18 | No | Wise County | No | 1/03 | 12/5 | Yes |
| Saxis | 0.20 | No | Every ten years | No | 1/00 | 12/15 | No |
| Shenandoah | 0.36 | No | Page County | No | 1/03 | 6/5; 12/5 | No |
| Smithfield | 0.21 | No | Every two years | No | 7/04 | 12/5 | Yes |
| South Boston | 0.19 | No | Every six years | No | 1/04 | 12/5 | No |
| South Hill | 0.34 | No | Mecklenburg County | No | 1/04 | 1/5 | Yes |
| Stanley | 0.16 | No | Page County | No | 1/02 | 6/5; 12/5 | No |
| Stony Creek | 0.06 | No | Sussex County | No | 1/06 | 12/5 | No |
| Strasburg | 0.16 | No | Shenandoah County | No | 1/06 | 6/5; 12/5 | No |
| Stuart | 0.20 | No | Patrick County | No | 1/03 | 12/31 | No |
| Surry | 0.05 | No | Surry County | No | 1/03 | 12/5 | No |
| Tangier | 0.45 | No | Every year | No | 1/03 | 10/31 | No |
| Tappahannock | 0.13 | No | Every six years | No | 1/03 | 12/5 | Yes |
| Tazewell | 0.25 | No | Tazewell County | No | 1/99 | 12/5 | No |
| The Plains | 0.075 | No | Fauquier County | No | 1/02 | 3/15 | No |
| Timberville | 0.13 | No | Rockingham County | No | 1/06 | 12/31 | No |
| Urbanna | 0.23 | No | Middlesex County | No | 1/00 | 12/5 | No |
| Victoria | 0.11 | No | Every six years | No | 7/04 | 12/5 | Yes |
| Vienna | 0.1862 | No | Fairfax County | No | 1/06 | 7/28; 12/5 | No |
| Vinton | 0.03 | No | Every year | No | 1/05 | 6/5; 12/5 | Yes |
| Wachapreague | 0.22 | Yes ⁹⁹ | ... | No | 1/03 | 12/5 | No |
| Wakefield | 0.09 | No | Every six years | No | 1/00 | 2/5 | No |
| Warrenton | 0.015 | No | Fauquier County | No | 1/06 | 6/15; 12/15 | Yes |
| Warsaw | 0.13 | No | Every six years | No | 1/03 | 12/5 | Yes |
| Waverly | 0.22 | No | Sussex County | No | 1/06 | 12/31 | No |
| Weber City | 0.14 | No | ... | No | ... | ... | No |
| West Point | 0.60 | No | Every four yers | No | 1/05 | 8/5 | No |
| Windsor | 0.10 | No | Every two years | No | 1/06 | 12/5 | No |
| Wise | 0.245 | No | Wise County | No | 1/03 | 12/5 | Yes |
| Woodstock | 0.16 | No | Every five years | No | 1/06 | 6/5; 12/5 | No |
| Wytheville | 0.16 | No | Every five years | No | 1/02 | 12/15 | No |

Tax rates for towns:

| | |
|-----------------|------|
| Unweighted mean | 0.21 |
| Median | 0.17 |
| First quartile | 0.11 |
| Third quartile | 0.24 |

... No response

⁹⁹ Town of Wachapreague levies: Mosquito Control, \$0.03.

Table 2.2

Assessment Procedures and Percentage Change in Assessed Value After Last Reassessment, 2006

| Locality | Number of Taxable Real Estate Parcels | Conduct of | | Physical Inspection | | Percentage Change in Assessed Value after the Last Reassessment | |
|--|---------------------------------------|-----------------------|--------------------------|---------------------|---------------|---|----------------------|
| | | General Reassessment* | Maintenance Assessments* | Inspection | Cycle (Years) | Overall | Average |
| | | | | | | | Single-family Parcel |
| Cities (Note: All cities responded to the survey.) | | | | | | | |
| Alexandria | 41,824 | I/H | I/H | Yes | 1 | 21.0 | 21.9 |
| Bedford | 3,210 | C | I/H | No | ... | 9.0 | 9.7 |
| Bristol | 9,160 | C | C | Yes | 4 | 15.0 | 11.0 |
| Buena Vista | 3,203 | C | I/H | Yes | 2 | 17.0 | 17.0 |
| Charlottesville | 13,671 ^a | ... | ... | Yes | 3 | 13.0 | 15.0 |
| Chesapeake | 77,473 | I/H | I/H | Yes | 1 | 23.9 | 28.0 |
| Colonial Heights | 7,508 | I/H | I/H | Yes | 2 | 16.0 | 16.0 |
| Covington | 5,150 | C | I/H | No | ... | 8.1 | 13.9 |
| Danville | 24,842 | I/H | I/H | No | ... | 5.8 | ... |
| Emporia | 5,217 ^a | ... | ... | ... | ... | ... | ... |
| Fairfax | 8,499 | I/H | I/H | Yes | 4 | 19.6 | 22.2 |
| Falls Church | 4,409 | I/H | I/H | No | ... | 17.7 | 16.3 |
| Franklin | 3,367 | C | C | Yes | 2 | 15.7 | 14.6 |
| Fredericksburg | 7,627 | C | C | No | ... | 42.7 | 47.5 |
| Galax | 3,900 | C | I/H | No | ... | 24.0 | 26.0 |
| Hampton | 48,107 | I/H | I/H | Yes | 1 | 9.0 | 12.9 |
| Harrisonburg | 11,278 | I/H | I/H | Yes | 2 | 13.5 | 15.0 |
| Hopewell | 9,671 | ... | ... | Yes | 2 | 6.0 | ... |
| Lexington | 2,372 ^a | C | C | No | ... | 22.7 | 21.7 |
| Lynchburg | 28,443 | I/H | I/H | Yes | 4 | 11.0 | 13.0 |
| Manassas | 11,800 | I/H | I/H | Yes | 5 | 31.0 | 34.0 |
| Manassas Park | 4,114 | I/H | I/H | ... | ... | 30.3 | 31.3 |
| Martinsville | 10,537 | I/H | I/H | Yes | 2 | 5.3 | 7.6 |
| Newport News | 50,984 | I/H | I/H | Yes | 1 | 12.7 | 21.2 |
| Norfolk | 75,000 | I/H | I/H | Yes | 3 | 16.8 | 21.0 |
| Norton | 4,057 | C | I/H | No | ... | 4.0 | 2.0 |
| Petersburg | 13,887 ^a | I/H | I/H | Yes | 3 | 6.1 | 4.7 |
| Poquoson | 4,901 | I/H | I/H | Yes | 2 | 19.0 | 19.0 |
| Portsmouth | 33,447 | I/H | I/H | Yes | 2 | 14.9 | 14.6 |
| Radford | 9,319 | C | C | Yes | 4 | 24.0 | ... |
| Richmond | 67,458 | I/H | I/H | Yes | 3 | 10.3 | ... |
| Roanoke | 45,540 | I/H | I/H | Yes | 3 | 6.0 | ... |
| Salem | 10,228 | I/H | I/H | Yes | 2 | 11.5 | 14.0 |
| Staunton | ... | I/H | I/H | Yes | 2 | 18.3 | 19.3 |
| Suffolk | 36,059 | I/H | I/H | Yes | ... | 26.7 | 25.7 |
| Virginia Beach | 147,802 | I/H | I/H | No | ... | 19.8 | 21.7 |
| Waynesboro | 9,086 | C | I/H | Yes | 2 | 14.7 | 12.1 |
| Williamsburg | 3,970 | I/H | I/H | ... | ... | 9.0 | 15.0 |
| Winchester | 9,537 | C | I/H | Yes | ... | 30.0 | 33.0 |
| Counties (Note: All counties responded to the survey) | | | | | | | |
| Accomack | 38,021 | I/H | I/H | No | ... | ... | ... |
| Albemarle | 38,957 | I/H | I/H | Yes | 2 | 27.2 | 23.9 |
| Alleghany | 15,638 | C | I/H | No | ... | ... | ... |
| Amelia | 8,422 | ... | ... | ... | ... | 46.0 | 46.0 |
| Amherst | 18,597 | C | I/H | No | ... | 37.9 | 34.7 |
| Appomattox | 10,090 | C | I/H | Yes | ... | 40.0 | 30.0 |
| Arlington | ... | ... | ... | ... | ... | ... | ... |
| Augusta | 36,967 | C | I/H | Yes | 4 | 30.0 | 33.0 |
| Bath | 5,066 | C | I/H | Yes | 1 | 45.8 | 28.7 |
| Bedford | 42,629 | C | C | Yes | 4 | ... | ... |
| Bland | 6,215 | C | I/H | No | ... | 42.0 | ... |
| Botetourt | 18,970 | C | C | ... | ... | 29.0 | 29.0 |
| Brunswick | 15,101 | C | I/H | No | ... | ... | ... |
| Buchanan | 22,823 | C | I/H | ... | ... | 5.0 | 6.0 |
| Buckingham | 12,205 | C | I/H | No | ... | 18.5 | 15.3 |

... No response

* Key to abbreviations: C: Contracted out; I/H: In-house.

^a Indicates 2005 value, 2006 data not supplied.

Table 2.2 Assessment Procedures and Percentage Change in Assessed Value After Last Reassessment, 2006 (continued)

| Locality | Number of Taxable Real Estate Parcels | Conduct of | | | | Percentage Change in Assessed Value after the Last Reassessment | |
|-----------------------------|---------------------------------------|-----------------------|--------------------------|---------------------|---------------|---|------------------------------|
| | | General Reassessment* | Maintenance Assessments* | Physical Inspection | | Overall | Average Single-family Parcel |
| | | | | Inspection | Cycle (Years) | | |
| Counties (continued) | | | | | | | |
| Campbell | 27,207 | I/H | I/H | No | ... | 30.0 | ... |
| Caroline | 22,577 | C | C | Yes | 4 | 75.8 | 86.2 |
| Carroll | 30,611 | C | ... | Yes | 6 | 63.0 | ... |
| Charles City | 5,908 | C | I/H | Yes | 4 | 24.0 | 22.0 |
| Charlotte | 13,092 | C | C | No | ... | 24.0 | ... |
| Chesterfield | 116,757 | I/H | I/H | No | ... | 14.4 | ... |
| Clarke | 8,431 | C | I/H | No | ... | 110.0 | 140.0 |
| Craig | 4,996 | C | I/H | Yes | 6 | 45.0 | 37.1 |
| Culpeper | 20,568 | I/H | I/H | Yes | 4 | 33.0 | ... |
| Cumberland | 8,740 | C | I/H | Yes | 4 | 48.0 | 48.0 |
| Dickenson | 17,425 | C | I/H | Yes | 3 | 11.0 | 5.0 |
| Dinwiddie | 19,000 | C | I/H | No | ... | 16.0 | ... |
| Essex | 12,150 | C | I/H | Yes | 5 | 8.0 | ... |
| Fairfax | 344,601 | I/H | I/H | Yes | 8 | 22.7 | 20.6 |
| Fauquier | 29,960 | C | C | Yes | 4 | 29.6 | 28.0 |
| Floyd | 13,542 | C | C | No | ... | 33.0 | 26.0 |
| Fluvanna | 14,431 | C | C | No | ... | 42.0 | 42.0 |
| Franklin | 39,083 | C | I/H | Yes | 4 | 45.0 | ... |
| Frederick | ... | C | I/H | Yes | 4 | 40.0 | ... |
| Giles | 13,007 | C | I/H | No | ... | 50.0 | 49.0 |
| Gloucester | 24,250 | I/H | I/H | Yes | 4 | ... | ... |
| Goochland | 13,886 | I/H | I/H | Yes | 2 | 30.0 | 30.0 |
| Grayson | 16,493 | I/H | I/H | Yes | 4 | 95.0 | 50.0 |
| Greene | ... | I/H | I/H | Yes | 2 | 18.0 | 15.0 |
| Greensville | 7,544 | C | C | No | ... | 17.0 | 17.0 |
| Halifax | 30,676 | I/H | I/H | Yes | 4 | 22.0 | 21.0 |
| Hanover | 42,074 | I/H | I/H | Yes | 3 | 14.3 | 14.5 |
| Henrico | 105,742 | I/H | I/H | Yes | 3 | 16.0 | 18.0 |
| Henry | 54,200 | I/H | I/H | Yes | 4 | 7.4 | 9.6 |
| Highland | 3,792 | C | I/H | No | ... | ... | ... |
| Isle of Wight | 19,130 | C | I/H | Yes | ... | 21.0 | ... |
| James City | 28,529 ^a | I/H | I/H | Yes | ... | ... | ... |
| King & Queen | 7,134 | C | I/H | No | ... | 30.0 | ... |
| King George | 11,791 | C | C | Yes | 4 | 70.0 | 70.0 |
| King William | 9,833 | C | I/H | Yes | 4 | 35.0 | ... |
| Lancaster | 14,506 | C | I/H | No | ... | 35.0 | 40.0 |
| Lee | 19,758 | C | I/H | Yes | 6 | ... | ... |
| Loudoun | 95,989 | I/H | I/H | Yes | 5 | 20.0 | ... |
| Louisa | 25,554 | I/H | I/H | Yes | 3 | ... | ... |
| Lunenburg | 11,329 | C | I/H | No | ... | 33.0 | 40.0 |
| Madison | 8,377 | C | C | Yes | 4 | 68.0 | 58.0 |
| Mathews | 11,762 | C | I/H | Yes | 6 | 95.0 | 123.0 |
| Mecklenburg | 31,614 ^a | I/H | I/H | No | ... | 35.5 | 40.4 |
| Middlesex | 14,067 | C | I/H | Yes | 4 | 25.0 | 25.0 |
| Montgomery | 33,893 | C | I/H | Yes | 4 | 32.0 | 33.0 |
| Nelson | 15,076 | C | I/H | No | ... | 20.0 | ... |
| New Kent | 16,886 | I/H | I/H | No | ... | 18.0 | ... |
| Northampton | 13,976 | C | I/H | Yes | 4 | 36.0 | 49.0 |
| Northumberland | 17,889 | C | I/H | Yes | 6 | 127.0 | 127.0 |
| Nottoway | ... | C | I/H | Yes | 6 | ... | ... |
| Orange | 17,782 ^a | C | I/H | Yes | 4 | 22.0 | ... |
| Page | 21,000 | C | I/H | No | ... | 30.0 | 81.0 |
| Patrick | 19,909 | C | I/H | No | ... | 25.0 | 28.0 |
| Pittsylvania | 46,208 | C | C | Yes | 4 | 30.4 | 20.1 |
| Powhatan | 13,603 | C | C | Yes | 4 | 76.9 | 70.2 |

... No response

* Key to abbreviations: C: Contracted out; I/H: In-house.

^a Indicates 2005 value, 2006 data not supplied.

Table 2.2 Assessment Procedures and Percentage Change in Assessed Value After Last Reassessment, 2006 (continued)

| Locality | Number of Taxable Real Estate Parcels | Conduct of | | | | Percentage Change in Assessed Value after the Last Reassessment | | |
|-----------------------------|---------------------------------------|-----------------------|--------------------------|---------------------|---------------|---|------------------------------|--|
| | | General Reassessment* | Maintenance Assessments* | Physical Inspection | | Overall | Average Single-family Parcel | |
| | | | | Inspection | Cycle (Years) | | | |
| Counties (continued) | | | | | | | | |
| Prince Edward | 12,685 | C | C | Yes | 6 | ... | ... | |
| Prince George | 12,436 | I/H | I/H | Yes | 4 | 15.0 | 5.0 | |
| Prince William | 129,466 | I/H | I/H | Yes | 5 | 25.2 | 26.0 | |
| Pulaski | 30,041 | C | ... | Yes | 6 | 39.0 | ... | |
| Rappahannock | 6,000 | C | I/H | No | ... | 85.0 | 85.0 | |
| Richmond | 6,579 | C | I/H | No | ... | 19.0 | ... | |
| Roanoke | 39,087 | I/H | I/H | Yes | 3 | 8.0 | 9.6 | |
| Rockbridge | 16,225 | C | C | Yes | 5 | 60.0 | ... | |
| Rockingham | 43,517 | I/H | I/H | Yes | 4 | 46.0 | ... | |
| Russell | 24,090 | C | I/H | ... | ... | 10.0 | ... | |
| Scott | 19,082 | C | I/H | No | ... | 42.0 | ... | |
| Shenandoah | 31,562 | C | I/H | Yes | 4 | 50.0 | ... | |
| Smyth | 20,060 | C | C | Yes | 6 | 24.0 | ... | |
| Southampton | 14,962 | C | I/H | No | ... | 80.9 | 60.4 | |
| Spotsylvania | 57,472 | I/H | I/H | Yes | 3 | 57.5 | 62.5 | |
| Stafford | 44,963 | I/H | I/H | Yes | 2 | 63.0 | 65.0 | |
| Surry | 5,896 | C | I/H | No | ... | 18.0 | ... | |
| Sussex | 8,498 | C | I/H | ... | ... | 8.9 | ... | |
| Tazewell | 30,897 | C | I/H | No | ... | 33.1 | ... | |
| Warren | 25,713 | C | I/H | Yes | 4 | 25.0 | 25.0 | |
| Washington | 38,000 | C | C | Yes | 4 | 20.0 | 20.0 | |
| Westmoreland | 34,516 | I/H | I/H | No | ... | 80.0 | 80.0 | |
| Wise | 26,804 | I/H | I/H | Yes | 6 | 21.0 | ... | |
| Wythe | 17,821 | C | I/H | No | ... | 43.0 | 42.0 | |
| York | 22,963 | I/H | I/H | Yes | 2 | 37.2 | 46.7 | |

... No response

* Key to abbreviations: C: Contracted out; I/H: In-house.

^a Indicates 2005 value, 2006 data not supplied.

Table 2.3
Real Property Effective True Tax Rate, 2004

| Locality | Latest Reassessment as of 2004 | Number of Sales in Sample | Median Ratio (Percent) | Coefficient of Dispersion (Percent) | Nominal Tax Rate per \$100 of Assessed Value | Effective Tax Rate per \$100 of True Value |
|--|--------------------------------|---------------------------|------------------------|-------------------------------------|--|--|
| Cities (Note: All cities responded to this survey.) | | | | | | |
| Alexandria | Annual | 4,251 | 78.18% | 12.76% | \$1.00 | \$0.78 |
| Bedford ^a | 2003 | 106 | 83.50% | 19.00% | \$0.80 | \$0.67 |
| Bristol | 2001 | 365 | 82.10% | 21.53% | \$0.98 | \$0.80 |
| Buena Vista ^a | 2003 | 97 | 78.06% | 14.74% | \$0.89 | \$0.69 |
| Charlottesville | Annual | 791 | 78.97% | 15.00% | \$1.09 | \$0.86 |
| Chesapeake | Annual | 7,234 | 97.07% | 8.72% | \$1.28 | \$1.24 |
| Colonial Heights | 2004 | 386 | 83.50% | 9.70% | \$1.20 | \$1.00 |
| Covington ^a | 2004 | 100 | 94.14% | 15.62% | \$0.66 | \$0.62 |
| Danville ^a | 2003 | 497 | 88.65% | 11.83% | \$0.80 | \$0.71 |
| Emporia | 2004 | 68 | 92.14% | 19.15% | \$0.83 | \$0.76 |
| Fairfax | Annual | 663 | 78.81% | 10.79% | \$0.90 | \$0.71 |
| Falls Church | Annual | 213 | 82.32% | 11.17% | \$1.08 | \$0.89 |
| Franklin ^a | 2003 | 109 | 100.59% | 14.12% | \$0.91 | \$0.91 |
| Fredericksburg ^a | 2004 | 428 | 75.14% | 25.40% | \$0.89 | \$0.67 |
| Galax | 2004 | 116 | 95.04% | 19.26% | \$0.70 | \$0.67 |
| Hampton ^a | Annual | 2,018 | 87.64% | 9.02% | \$1.27 | \$1.12 |
| Harrisonburg | 2003 | 590 | 76.10% | 9.63% | \$0.62 | \$0.47 |
| Hopewell | 2003 | 358 | 84.99% | 12.16% | \$1.20 | \$1.02 |
| Lexington ^a | 2003 | 123 | 89.33% | 16.21% | \$0.64 | \$0.57 |
| Lynchburg ^a | 2004 | 1,189 | 89.13% | 11.74% | \$1.11 | \$0.99 |
| Manassas | Annual | 1,170 | 83.85% | 9.73% | \$1.15 | \$0.96 |
| Manassas Park | Annual | 544 | 76.53% | 11.05% | \$1.33 | \$1.02 |
| Martinsville | 2004 | 192 | 81.22% | 16.47% | \$0.94 | \$0.76 |
| Newport News ^a | Annual | 761 | 80.45% | 8.55% | \$1.27 | \$1.02 |
| Norfolk ^a | Annual | 3,670 | 74.37% | 15.84% | \$1.40 | \$1.04 |
| Norton | 2004 | 25 | 97.21% | 13.81% | \$0.70 | \$0.68 |
| Petersburg ^a | Annual | 428 | 95.75% | 12.68% | \$1.41 | \$1.35 |
| Poquoson ^a | 2003 | 197 | 94.07% | 9.27% | \$1.12 | \$1.05 |
| Portsmouth ^a | Annual | 779 | 76.25% | 13.04% | \$1.42 | \$1.08 |
| Radford | 2004 | 271 | 92.00% | 13.48% | \$0.70 | \$0.64 |
| Richmond | Annual | 2,720 | 97.81% | 8.14% | \$1.38 | \$1.35 |
| Roanoke | Annual | 975 | 89.76% | 7.80% | \$1.21 | \$1.09 |
| Salem | 2003 | 469 | 78.10% | 11.32% | \$1.18 | \$0.92 |
| Staunton | 2003 | 498 | 82.27% | 13.95% | \$1.00 | \$0.82 |
| Suffolk ^a | Annual | 1,543 | 76.94% | 12.20% | \$1.10 | \$0.85 |
| Virginia Beach ^a | Annual | 11,386 | 74.81% | 11.31% | \$1.22 | \$0.91 |
| Waynesboro | 2003 | 422 | 87.11% | 15.10% | \$0.85 | \$0.74 |
| Williamsburg ^a | Annual | 194 | 86.26% | 12.16% | \$0.54 | \$0.47 |
| Winchester | 2003 | 172 | 66.64% | 17.03% | \$0.58 | \$0.39 |
| Effective tax rates for cities: | | | | | | |
| Unweighted mean | | | | | \$1.01 | \$0.85 |
| Median | | | | | \$1.00 | \$0.85 |
| First quartile | | | | | \$0.82 | \$0.69 |
| Third quartile | | | | | \$1.21 | \$1.02 |
| Counties (Note: All counties responded to this survey.) | | | | | | |
| Accomack | Annual | 538 | 43.33% | 55.13% | \$0.64 | \$0.28 |
| Albemarle | 2003 | 2,174 | 80.92% | 11.39% | \$0.76 | \$0.61 |
| Alleghany | 2001 | 253 | 83.30% | 20.73% | \$0.67 | \$0.56 |
| Amelia | 2000 | 340 | 67.33% | 24.86% | \$0.52 | \$0.35 |
| Amherst | 2002 | 431 | 83.98% | 17.04% | \$0.61 | \$0.51 |
| Appomattox | 2002 | 439 | 75.45% | 31.10% | \$0.66 | \$0.50 |
| Arlington | Annual | 4,074 | 73.89% | 11.59% | \$0.96 | \$0.71 |
| Augusta | 2001 | 1,044 | 77.17% | 16.10% | \$0.58 | \$0.45 |
| Bath | 2000 | 102 | 73.43% | 29.08% | \$0.50 | \$0.37 |
| Bedford | 2003 | 1,703 | 84.62% | 18.07% | \$0.65 | \$0.55 |

^a Localities with fiscal year reassessments.

Table 2.3 Real Property Effective True Tax Rate, 2004 (continued)

| Locality | Latest Reassessment as of 2004 | Number of Sales in Sample | Median Ratio (Percent) | Coefficient of Dispersion (Percent) | Nominal Tax Rate per \$100 of Assessed Value | Effective Tax Rate per \$100 of True Value |
|-----------------------------|--------------------------------|---------------------------|------------------------|-------------------------------------|--|--|
| Counties (continued) | | | | | | |
| Bland | 2003 | 111 | 81.25% | 29.90% | \$0.69 | \$0.56 |
| Botetourt | 2002 | 545 | 82.91% | 15.05% | \$0.7 | \$0.58 |
| Brunswick | 2000 | 222 | 61.68% | 37.93% | \$0.62 | \$0.38 |
| Buchanan | 2001 | 125 | 81.52% | 38.76% | \$0.51 | \$0.41 |
| Buckingham | 2002 | 276 | 72.74% | 28.66% | \$0.58 | \$0.42 |
| Campbell | 2003 | 380 | 91.69% | 6.30% | \$0.53 | \$0.48 |
| Caroline | 2002 | 863 | 60.91% | 31.73% | \$0.85 | \$0.52 |
| Carroll | 2004 | 496 | 88.27% | 23.28% | \$0.91 | \$0.81 |
| Charles City | 2001 | 57 | 64.30% | 24.33% | \$0.83 | \$0.53 |
| Charlotte | 2002 | 176 | 80.79% | 39.28% | \$0.63 | \$0.51 |
| Chesterfield | Annual | 7,179 | 83.14% | 7.52% | \$1.07 | \$0.89 |
| Clarke | 2002 | 349 | 55.76% | 29.03% | \$0.74 | \$0.41 |
| Craig | 2000 | 135 | 67.44% | 27.16% | \$0.66 | \$0.45 |
| Culpeper | 2003 | 740 | 68.64% | 17.13% | \$0.89 | \$0.61 |
| Cumberland | 2002 | 181 | 81.11% | 24.02% | \$0.76 | \$0.62 |
| Dickenson | 2000 | 117 | 87.95% | 35.01% | \$0.60 | \$0.53 |
| Dinwiddie | 2001 | 490 | 79.39% | 24.42% | \$0.76 | \$0.61 |
| Essex | 2003 | 293 | 78.23% | 25.31% | \$0.70 | \$0.55 |
| Fairfax | Annual | 16,356 | 72.46% | 9.60% | \$1.14 | \$0.83 |
| Fauquier | 2002 | 983 | 60.07% | 12.78% | \$0.99 | \$0.59 |
| Floyd | 2001 | 212 | 67.55% | 26.35% | \$0.64 | \$0.43 |
| Fluvanna | 2002 | 393 | 69.75% | 20.42% | \$0.68 | \$0.47 |
| Franklin | 2004 | 803 | 85.65% | 23.11% | \$0.52 | \$0.45 |
| Frederick | 2001 | 2,525 | 62.52% | 20.32% | \$0.73 | \$0.46 |
| Giles | 1999 | 251 | 71.33% | 27.75% | \$0.72 | \$0.51 |
| Gloucester | 2002 | 984 | 68.35% | 28.90% | \$0.95 | \$0.65 |
| Goochland | 2001 | 560 | 69.84% | 19.73% | \$0.70 | \$0.49 |
| Grayson | 2002 | 312 | 68.01% | 34.84% | \$0.55 | \$0.37 |
| Greene | 2003 | 517 | 69.77% | 19.92% | \$0.84 | \$0.59 |
| Greensville | 2002 | 91 | 76.00% | 21.80% | \$0.59 | \$0.45 |
| Halifax | 2004 | 456 | 90.96% | 21.28% | \$0.37 | \$0.34 |
| Hanover | Annual | 1,920 | 80.96% | 10.73% | \$0.81 | \$0.66 |
| Henrico | Annual | 6,978 | 82.19% | 8.47% | \$0.94 | \$0.77 |
| Henry | 2001 | 454 | 88.00% | 14.63% | \$0.54 | \$0.48 |
| Highland | 2000 | 79 | 58.19% | 31.44% | \$0.67 | \$0.39 |
| Isle of Wight ^a | 2003 | 532 | 78.90% | 19.95% | \$0.75 | \$0.59 |
| James City ^a | Annual | 1,521 | 82.21% | 11.22% | \$0.86 | \$0.71 |
| King and Queen | 2002 | 164 | 66.20% | 44.50% | \$0.58 | \$0.38 |
| King George | 2002 | 401 | 61.51% | 23.81% | \$0.77 | \$0.47 |
| King William | 2001 | 578 | 75.12% | 25.09% | \$0.86 | \$0.65 |
| Lancaster | 2004 | 419 | 82.26% | 27.01% | \$0.44 | \$0.36 |
| Lee | 2004 | 368 | 83.20% | 40.45% | \$0.65 | \$0.54 |
| Loudoun | Annual | 5,854 | 77.19% | 8.09% | \$1.08 | \$0.83 |
| Louisa | 2003 | 1,163 | 70.43% | 26.55% | \$0.70 | \$0.49 |
| Lunenburg | 2004 | 203 | 78.16% | 35.34% | \$0.42 | \$0.33 |
| Madison | 2001 | 295 | 62.00% | 29.42% | \$0.76 | \$0.47 |
| Mathews | 1999 | 325 | 54.19% | 38.85% | \$0.79 | \$0.43 |
| Mecklenburg ^a | 1998 | 620 | 71.16% | 29.90% | \$0.43 | \$0.31 |
| Middlesex | 2004 | 478 | 72.36% | 30.11% | \$0.48 | \$0.35 |
| Montgomery | 2003 | 1,360 | 82.84% | 15.88% | \$0.67 | \$0.56 |
| Nelson | 2003 | 720 | 76.18% | 25.77% | \$0.72 | \$0.55 |
| New Kent | 2004 | 289 | 80.03% | 19.10% | \$0.76 | \$0.61 |
| Northampton | 2004 | 877 | 60.00% | 34.94% | \$0.65 | \$0.39 |
| Northumberland | 2000 | 812 | 52.86% | 37.32% | \$0.61 | \$0.32 |
| Nottoway | 2000 | 307 | 75.26% | 37.73% | \$0.54 | \$0.41 |
| Orange | 2003 | 959 | 61.84% | 23.87% | \$0.84 | \$0.52 |
| Page | 2003 | 504 | 74.69% | 28.85% | \$0.66 | \$0.49 |
| Patrick | 2003 | 367 | 81.63% | 34.34% | \$0.50 | \$0.41 |
| Pittsylvania | 2002 | 570 | 88.80% | 17.42% | \$0.55 | \$0.49 |
| Powhatan | 2002 | 432 | 74.07% | 17.12% | \$0.95 | \$0.70 |

^a Localities with fiscal year reassessments.

Table 2.3 Real Property Effective True Tax Rate, 2004 (continued)

| Locality | Latest Reassessment as of 2004 | Number of Sales in Sample | Median Ratio (Percent) | Coefficient of Dispersion (Percent) | Nominal Tax Rate per \$100 of Assessed Value | Effective Tax Rate per \$100 of True Value |
|--|--------------------------------|---------------------------|------------------------|-------------------------------------|--|--|
| Counties (continued) | | | | | | |
| Prince Edward | 2003 | 279 | 90.00% | 25.41% | \$0.43 | \$0.39 |
| Prince George | Annual | 437 | 86.24% | 16.37% | \$0.90 | \$0.78 |
| Prince William | Annual | 11,561 | 76.50% | 9.86% | \$1.15 | \$0.88 |
| Pulaski | 2004 | 600 | 88.71% | 18.25% | \$0.62 | \$0.55 |
| Rappahannock | 2003 | 214 | 62.93% | 34.69% | \$0.72 | \$0.45 |
| Richmond | 2003 | 157 | 68.78% | 40.21% | \$0.54 | \$0.37 |
| Roanoke | Annual | 1,723 | 88.17% | 8.15% | \$1.12 | \$0.99 |
| Rockbridge | 2001 | 525 | 74.44% | 28.35% | \$0.64 | \$0.47 |
| Rockingham | 2002 | 1,745 | 77.04% | 16.53% | \$0.71 | \$0.55 |
| Russell | 2001 | 309 | 79.10% | 25.50% | \$0.60 | \$0.47 |
| Scott | 2004 | 371 | 90.11% | 38.48% | \$0.73 | \$0.66 |
| Shenandoah | 2002 | 585 | 57.43% | 19.84% | \$0.68 | \$0.39 |
| Smyth | 2004 | 373 | 84.34% | 21.37% | \$0.70 | \$0.59 |
| Southampton | 2000 | 317 | 72.00% | 23.24% | \$0.65 | \$0.47 |
| Spotsylvania | 2004 | 616 | 67.97% | 14.68% | \$1.01 | \$0.69 |
| Stafford | 2004 | 3,062 | 72.26% | 13.18% | \$1.14 | \$0.82 |
| Surry | 2003 | 197 | 78.18% | 37.13% | \$0.75 | \$0.59 |
| Sussex | 2000 | 200 | 69.92% | 39.17% | \$0.65 | \$0.45 |
| Tazewell | 2000 | 475 | 82.95% | 21.87% | \$0.60 | \$0.50 |
| Warren | 2003 | 1,107 | 64.04% | 20.80% | \$0.86 | \$0.55 |
| Washington | 2001 | 678 | 94.77% | 15.45% | \$0.60 | \$0.57 |
| Westmoreland | 2001 | 598 | 56.77% | 30.19% | \$0.62 | \$0.35 |
| Wise | 2003 | 314 | 91.66% | 25.72% | \$0.57 | \$0.52 |
| Wythe | 2002 | 629 | 84.29% | 26.80% | \$0.54 | \$0.46 |
| York | 2004 | 1,419 | 84.64% | 11.70% | \$0.82 | \$0.69 |
| Effective tax rates for counties: | | | | | | |
| Unweighted mean | | | | | \$0.71 | \$0.53 |
| Median | | | | | \$0.68 | \$0.51 |
| First quartile | | | | | \$0.60 | \$0.43 |
| Third quartile | | | | | \$0.80 | \$0.59 |
| Effective tax rates for cities and counties: | | | | | | |
| Weighted mean | | | | | \$0.99 ^b | \$0.72 ^b |
| Unweighted mean | | | | | \$0.80 | \$0.62 |
| Median | | | | | \$0.73 | \$0.56 |
| First quartile | | | | | \$0.62 | \$0.46 |
| Third quartile | | | | | \$0.94 | \$0.76 |

^b Computed by the Virginia Department of Taxation. The nominal rate for cities and counties was obtained by dividing the total local real estate levies by the total taxable real estate value of all counties and cities. The effective rate for the cities and counties was computed by multiplying the total fair market value of all counties and cities by the state nominal tax rate and then dividing by the total true value of real estate for the state (see page 45 of the Department of Taxation study and the errata). All other measures of central tendency were computed by the Cooper Center.

Source: Virginia Department of Taxation, *The 2004 Assessment/Sales Ratio Study* (Richmond, April 2006) plus errata published July 2006.

Table 2.4
Administrative and Judicial Real Property Assessment Appeals, 2006

| Locality | Number of Appeals | | Locality | Number of Appeals | |
|--|-------------------|----------|-----------------------------|-------------------|----------|
| | Administrative | Judicial | | Administrative | Judicial |
| (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.) | | | | | |
| Cities | | | Cities (continued) | | |
| Alexandria | 489 | 227 | Newport News | 6 | 1 |
| Bristol | 2 | 0 | Norfolk | 38 | 0 |
| Charlottesville | 310 | 0 | Norton | 5 | 0 |
| Chesapeake | 19 | 0 | Petersburg | 140 | 0 |
| Colonial Heights | 36 | 0 | Portsmouth | 95 | 0 |
| Danville | 2 | 0 | Radford | 56 | 0 |
| Emporia | 1 | 0 | Richmond | 2,352 | 400 |
| Fairfax | 126 | 0 | Roanoke | 420 | 0 |
| Falls Church | 61 | 15 | Suffolk | 18 | 0 |
| Fredericksburg | 87 | 1 | Virginia Beach | 311 | 19 |
| Hampton | 200 | 1 | Waynesboro | 560 | 0 |
| Hopewell | 80 | 0 | Williamsburg | 70 | 0 |
| Lynchburg | 1,566 | 0 | | | |
| Manassas | 160 | 30 | | | |
| Martinsville | 2 | 1 | | | |
| (Note: All counties responded to the survey. Those that answered "not applicable" are excluded.) | | | | | |
| Counties | | | Counties (continued) | | |
| Albemarle | 1,169 | 1 | James City | 31 | 0 |
| Arlington | 0 | 5 | King George | 5 | 0 |
| Augusta | 395 | 0 | King William | 60 | 0 |
| Bath | 1 | 0 | Lancaster | 2 | 2 |
| Buchanan | 0 | 6 | Lee | 7 | 0 |
| Caroline | 2 | 0 | Loudoun | 1,500 | 0 |
| Carroll | 2 | 2 | Louisa | 456 | 0 |
| Charles City | 2 | 1 | Middlesex | 1 | 0 |
| Chesterfield | 578 | 30 | Northampton | 1 | 0 |
| Culpeper | 18 | 0 | Nottoway | 1 | 1 |
| Cumberland | 44 | 0 | Pittsylvania | 1,821 | 0 |
| Dinwiddie | 32 | 0 | Prince George | 469 | 0 |
| Fairfax | 2,161 | 2 | Prince William | 286 | 0 |
| Fauquier | 5 | 0 | Richmond | 0 | 4 |
| Fluvanna | 2 | 0 | Roanoke | 25 | 0 |
| Franklin | 75 | 75 | Rockingham | 660 | 0 |
| Frederick | 12 | 0 | Russell | 0 | 1 |
| Goochland | 150 | 144 | Shenandoah | 0 | 1 |
| Grayson | 90 | 0 | Spotsylvania | 1,215 | 0 |
| Greene | 75 | 0 | Stafford | 9 | 0 |
| Hanover | 632 | 0 | Sussex | 1 | 0 |
| Henrico | 655 | 0 | Washington | 100 | 0 |
| Henry | 11 | 0 | Wise | 0 | 2 |
| Isle of Wight | 0 | 1 | York | 400 | 0 |

and local communications taxes and fees with a centrally administered Communications Sales and Use Tax and a uniform statewide E-911 tax. The Communications Tax will be imposed on customers of communications services at the rate of 5 percent of the sales price of the service, and will appear as a line item on customers' bills. Communications services subject to the tax would include: landline and wireless telephone services (including Voice Over Internet Protocol); paging; cable television; and satellite radio and television. The E-911 tax will be imposed on the end user of each access line at the rate of \$0.75 per access line, and will appear as a line item on customers' bills. Revenues from these taxes and fees will be collected and remitted monthly by communications services providers to the Department of Taxation and deposited into a new fund known as the Communications Sales and Use Tax Trust Fund (the "Fund"). Moneys in the Fund will be distributed to localities on a monthly basis after payment 1) to the Department of Taxation for the direct costs of administering the Communications Tax; 2) to the Virginia Department for the Deaf and Hard-of-Hearing (VDDHH) for the cost of the telephone relay service center; and 3) to localities for any cable television franchise fees due under existing franchise agreements.

TRANSIENT OCCUPANCY TAX

Maximum Amount Nelson County May Charge

Effective Date: July 1, 2006

Code Section Amended: § 58.1-3821

House Bill 779 (Chapter 111) allows the transient occupancy tax in Nelson County to be increased to 5 percent. The 3 percent additional revenue collected from Nelson County must be designated and spent for promoting tourism, travel, or business that generates tourism or travel in Nelson County.

Imposition for Occupancy of Any Room or Space

Effective Date: July 1, 2006

Code Sections Added: § 58.1-3843

Senate Bill 86 (Chapter 216) prohibits the imposition of a city or town's transient occupancy tax on the charge for rooms or space rented for meetings, conferences, and purposes other than sleeping, dwelling or lodging. This legislation brings the transient occupancy tax imposed upon cities and towns in conformity with that imposed upon counties.

Montgomery County Authorized to Impose Transient Occupancy Tax

Effective Date: July 1, 2006

Code Section Affected: § 58.1-3819

House Bill 1323 (Chapter 67) and Senate Bill 463 (Chapter 376) add Montgomery County to the list of localities that are authorized to impose a transient occupancy tax at a rate of up to 5 percent. Any revenue generated by the tax imposed at a rate higher than 2 percent must be designated and spent solely for promoting tourism, travel or businesses that generate tourism in the County.

Elimination of Sunset Provision in James City and York Counties

Effective Date: July 1, 2006

Code Section Amended: § 58.1-3823

Senate Bill 468 (Chapter 377) authorizes James City County and York County to continue to impose an additional transient occupancy tax not to exceed \$2 per room per night for the occupancy of any overnight guest room by eliminating the current sunset date of January 1, 2008. Revenues from the additional tax must continue to be spent for advertising the Historic Triangle area, which includes all of the City of Williamsburg and the Counties of James City and York as an overnight tourism destination.

LOCAL MEALS TAX

Gratuities or Service Charges on Meals

Effective Date: July 1, 2006

Code Sections Amended: §§ 58.1-602, 58.1-3833, and 58.1-3840

House Bill 896 (Chapter 602) and Senate Bill 85 (Chapter 568) eliminate the retail sales tax and the local meals tax on gratuity or service charges that are mandatory or automatically added to the price of a meal by the dealer. Previously, service charges, sometimes called "mandatory gratuities," were subject to the retail sales tax, while discretionary gratuities were not. The exemption will only apply if the service charge does not exceed 20 percent of the sales price of the meal. Those service charges in excess of the 20 percent cap would remain subject to the retail sales and use tax.



Section 3

Real Property Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2006

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 (§ 58.1-3210). 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 \$50,000 during the previous year. A change effective July 1, 2005 allows localities to use their median adjusted gross income reported on state individual income tax returns for married residents instead of the provided gross income limitations.¹

Localities may elect to exclude up to the first \$10,000 of income of each relative living in the household, except the spouse, from the gross income of an applicant. Beginning in 2005, localities may also exclude up to \$5,000 of disability benefits received by taxpayers over 65 or permanently and totally disabled. 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. Furthermore, to qualify for this eliminated income limit, the owner of the residence must not transfer assets in excess of \$10,000 without adequate consideration within a three year period prior to or after the relative moves into the residence.

Under the law, the net combined financial worth of the applicant and spouse may not exceed \$200,000. Beginning July 1, 2005, localities may annually increase net worth limitations by a percentage equal to the Consumer Price Index to account for inflation. Further, manufactured homes that are owned by elderly and disabled persons are included in the allowable property tax exemptions whether or not

they are permanently affixed. This net worth excludes the value of the dwelling and ten acres of land upon which it is situated.

Several localities are permitted to use higher exemptions. 2006 legislative changes added two cities to the list and increased the net worth limitations. The cities of Charlottesville, Chesapeake, Norfolk, Portsmouth, Richmond, Suffolk, and Virginia Beach and the counties of Chesterfield, Goochland, and Henrico are authorized to observe a \$52,000 limit on total income and a \$340,000 limit on combined net financial worth.

The cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park and the counties of Arlington, Clarke, Fairfax, Fauquier, Loudoun, Prince William and Stafford and any incorporated town located in such counties, are authorized to increase the income limitation to \$72,000 and to increase the maximum combined net worth to \$540,000.

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. Of the responding localities, only four are currently at the maximum allowable level for both gross income and net worth. They are the cities of Hampton and Newport News and the counties of Clarke and Bath.

Relief Plan Statistics: Gross Income and Net Worth

| Item | Cities | Counties | Towns |
|----------------------------------|-----------|----------|----------|
| Combined gross income allowance: | | | |
| Minimum | \$ 15,000 | \$ 7,500 | \$ 6,000 |
| Maximum | 72,000 | 77,404 | 72,000 |
| Median | 31,250 | 26,000 | 22,000 |
| Combined net worth limitations: | | | |
| Minimum | 25,000 | 30,000 | 20,000 |
| Maximum | 340,000 | 340,000 | 340,000 |
| Median | 95,000 | 75,000 | 75,000 |

The following table indicates, for those localities responding, how many localities have a tax relief plan that applies to both the elderly and the disabled, the elderly only, or the disabled only.

¹ Our interpretation is that this change applies to both single and married relief applicants.

Relief Plans for Elderly and Disabled

| | Elderly & Disabled | Elderly Only | Disabled Only |
|----------|--------------------|--------------|---------------|
| Cities | 37 | 1 | 0 |
| Counties | 83 | 2 | 0 |
| Towns | 50 | 7 | 0 |
| Total | 170 | 10 | 0 |

A majority of the localities exempt an owner 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.

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 living in the household, 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 ten acres of land upon which it is situated.

Table 3.2 details relief plans for renters. As the table indicates, few localities offer relief plans. Only four cities and one county have established plans for renters.



**Table 3.1
Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006**

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | |
|--|---|-------------------------------|--|---------------------------------------|------------------|------------------|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | | | |
| Alexandria ^a | \$72,000 (deferral); \$72,000 (exemption) | \$340,000 | <u>Income</u> | <u>Exemption</u> | | |
| | | | \$0 - 40,000 | 100% | | |
| | | | 40,001 - 55,000 | 50% | | |
| | | | 50,001 - 72,000 | 25% | | |
| | | | Remaining balance may be deferred at 5% interest. Net worth excluding house \$0-240,000 for this program. | | | |
| Bedford | \$15,000 | \$40,000 | <u>Income</u> | <u>Exemption</u> | <u>Income</u> | <u>Exemption</u> |
| | | | \$0 - 4,000 | 100% | 8,001 - 9,000 | 50% |
| | | | 4,001 - 5,000 | 90% | 9,001 - 10,000 | 40% |
| | | | 5,001 - 6,000 | 80% | 10,001 - 11,000 | 30% |
| | | | 6,001 - 7,000 | 70% | 11,001 - 12,000 | 20% |
| | | | 7,001 - 8,000 | 60% | 12,001 - 15,000 | 10% |
| | | | (Maximum: \$300) | | | |
| Bristol | \$15,000 | \$30,000 | | | <u>Net Worth</u> | |
| | | | <u>Income</u> | | \$0-10,000 | 10,001-20,000 |
| | | | \$0 - 6,000 | 80% | 20,001-30,000 | 20,001-30,000 |
| | | | 6,001 - 9,000 | 60% | | |
| | | | 9,001 - 12,000 | 40% | | |
| | | | 12,001 - 15,000 | 20% | | |
| Buena Vista | \$25,000; No exemptions | \$65,000 | <u>Income</u> | <u>Exemption</u> | | |
| | | | \$0 - 6,000 | 80% | | |
| | | | 6,001 - 12,000 | 60% | | |
| | | | 12,001 - 18,000 | 40% | | |
| | | | 18,001 - 25,000 | 20% | | |
| Charlottesville | \$50,000 income; \$8,500 for relatives | \$125,000 | | | <u>Net Worth</u> | |
| | | | <u>Income</u> | | \$0-25,000 | 25,001-50,000 |
| | | | \$0 - 12,500 | 100% | 50,001-75,000 | 75,001-100,000 |
| | | | 12,501 - 25,000 | 80% | 100,001-125,000 | 100,001-125,000 |
| | | | 25,001 - 37,500 | 60% | | |
| | | | 37,501 - 50,000 | 40% | | |
| Chesapeake | \$59,000 income; plus the first \$10,000 of each relative other than spouse. | \$207,000 excludes 2 acres | <u>Income</u> | <u>Exemption</u> | <u>Income</u> | <u>Exemption</u> |
| | | | \$0 - 18,000 | 100% | 24,001 - 25,500 | 50% |
| | | | 18,001 - 19,500 | 90% | 25,501 - 27,500 | 40% |
| | | | 19,501 - 21,000 | 80% | 27,501 - 29,500 | 30% |
| | | | 21,001 - 22,500 | 70% | 29,501 - 32,500 | 20% |
| | | | 22,501 - 24,000 | 60% | 32,501 - 40,000 | 10% |
| | | | 40,001 - 59,000 are eligible for a frozen assessment | | | |
| Colonial Heights | \$40,000 | \$80,000 | <u>Income</u> | <u>Exemption</u> | <u>Income</u> | <u>Exemption</u> |
| | | | \$0 - 22,800 | 100% | 30,001 - 31,800 | 50% |
| | | | 22,801 - 24,600 | 90% | 31,801 - 33,600 | 40% |
| | | | 24,601 - 26,400 | 80% | 33,601 - 35,400 | 30% |
| | | | 26,401 - 28,200 | 70% | 35,401 - 37,200 | 20% |
| | | | 28,201 - 30,000 | 60% | 37,201 - 40,000 | 10% |
| | | | Maximum exemption \$1,300. | | | |
| Covington | \$25,000 | \$55,000 | 50% exemption (maximum: \$150) | | | |
| Danville | \$20,000 | \$50,000 | <u>Income</u> | <u>Exemption</u> | | |
| | | | \$0 - 10,000 | 100% | | |
| | | | 10,001 - 15,000 | 50% or 100% deferral plus 5% interest | | |
| | | | 15,001 - 20,000 | 100% deferral plus 5% interest | | |
| | | | Maximum annual exemption and/or deferral on any one property is \$700. | | | |
| Fairfax | \$72,000 for tax relief | \$340,000 | <u>Income</u> | <u>Exemption</u> | | |
| | | | \$0 - 52,000 | 100% | | |
| | | | 52,001 - 62,000 | 50% | | |
| | | | 62,001 - 72,000 | 25% | | |
| | | | Tax deferral up to 100% Tax freeze available based on income table. | | | |
| Falls Church | \$31,250 for exemption; \$72,000 for deferral only | \$200,000 | \$0-31,250 receive tax relief, 31,251-72,000 receive deferral of 100% of all taxes | | | |

^a The City of Alexandria also has the Affordable Homeownership Preservation program: it will award a \$250 grant if income <\$61,000, if assets < \$50,000, and if property value < \$362,000.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | |
|---------------------------|---|--------------------|--|---|-----------------|------------------|
| Cities (continued) | | | | | | |
| Franklin | \$20,000 | \$40,000 | <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% |
| Fredericksburg | \$30,000 | \$90,000 | <u>Income</u> | <u>Exemption</u> | | |
| | | | \$0 - 20,000 | 100% | | |
| | | | 20,001 - 25,000 | 80% | | |
| | | | 25,001 - 30,000 | 60% | | |
| | | | (Maximum: \$750) | | | |
| | | | 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 | \$50,000 | \$200,000 | Income < \$16,000: exemption equals 100%. \$16,001-25,000: exemption determined by subtracting \$16,001 from combined income, then dividing difference by \$9,000 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 minimum. | | | |
| Harrisonburg | \$25,000 | \$75,000 | <u>Income</u> | <u>Exemption</u> | <u>Income</u> | <u>Exemption</u> |
| | | | \$0 - 12,000 | 80% | 17,001 - 21,000 | 40% |
| | | | 12,001 - 17,000 | 60% | 21,001 - 25,000 | 20% |
| | | | (maximum: \$400) | | | |
| Hopewell | \$29,000; \$4,000 exemption for each relative | \$75,000 | <u>Income</u> | <u>Exemption</u> | | |
| | | | \$0 - 17,000 | 100% | | |
| | | | 17,001 - 29,000 | 50% | | |
| | | | (Maximum: \$850) | | | |
| Lexington | \$30,000; first \$6,000 exempt | \$70,000 | <u>Income</u> | <u>Exemption</u> | | |
| | | | \$0 - 12,000 | 80% | | |
| | | | 12,001 - 18,000 | 60% | | |
| | | | 18,001 - 24,000 | 40% | | |
| | | | 24,001 - 30,000 | 20% | | |
| Lynchburg | \$30,000 | \$60,000 | <u>Net Worth</u> | | | |
| | | | <u>Income</u> | \$0- 5,001- 10,001- 15,001- 20,001- 25,001- 30,001- 35,001- 40,001- 45,001- 50,001- 50,001- | | |
| | | | | 5,000 10,000 15,000 20,000 25,000 30,000 35,000 40,000 45,000 50,000 60,000 | | |
| | | | \$0 - 9,000 | 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 25% | | |
| | | | 9,001 -10,000 | 100% 100% 100% 75% 75% 75% 75% 75% 75% 75% 75% 75% | | |
| | | | 10,001 -11,000 | 100% 100% 75% 75% 75% 75% 75% 75% 75% 75% 75% 75% | | |
| | | | 11,001 -14,000 | 100% 75% 75% 75% 75% 75% 75% 75% 75% 75% 75% 75% | | |
| | | | 14,001 -20,000 | 75% 75% 75% 75% 75% 75% 75% 75% 75% 75% 75% 75% | | |
| | | | 20,001 -24,000 | 75% 75% 75% 75% 75% 75% 50% 50% 25% 25% 25% 25% | | |
| | | | 24,001 -26,000 | 75% 75% 75% 75% 75% 50% 50% 25% 25% 25% 25% 25% | | |
| | | | 26,001 -30,000 | 75% 75% 50% 50% 50% 50% 25% 25% 25% 25% 25% | | |
| Manassas | \$52,000 | \$240,000 | Income < \$40,000 gets 100% exemption. \$40,001-\$456,000 gets 50% exemption. Income \$46,001 to \$52,000, 25% exemption. May defer balance. | | | |
| Manassas Park | Greater of \$50,000; or the income limit set by HUD | \$100,000 | <u>Income</u> | <u>Exemption</u> | | |
| | | | \$0 - 40,000 | 100% | | |
| | | | 40,001 - 50,000 | 50% | | |
| 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% | 19,001 - 20,000 | 10% |
| | | | (Maximum: \$400) | | | |

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------|---|-----------------------|--|--|--|--|--------|-----------|--------------|-----------|-----------------|----------------|-----------------|-------------|-----------------|------|-----------------|----------------|-----------------|------|-----------------|-----------------|-----------------|-----|-----------------|-----------------|-----------------|-----|-----------------|-----------------|-----|-----|-----|-----------------|-----|-----|-----|-----------------|-----|-----|-----|--------|-----------|--|--|-------------------|------------------|------------------|-------------|-----|-----|-----|----------------|-----|-----|-----|-----------------|-----|-----|-----|-----------------|-----|-----|-----|-----------------|-----|-----|-----|-----------------|-----|-----|-----|-----------------|-----|-----|-----|
| Cities (continued) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Newport News | H.U.D. income limits or \$50,000 | \$200,000 | Exemption: Income of \$30,000 or less -100% exemption. If income > \$30,000, exemption is equal to portion of tax which exceeds 2.5% of income (maximum: \$1,000). Deferral to 100%. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Norfolk | \$52,000; first \$10,000 exempt | \$350,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 28,611</td> <td>100%</td> </tr> <tr> <td>28,612 - 34,458</td> <td>80%</td> </tr> <tr> <td>34,459 - 40,306</td> <td>60%</td> </tr> <tr> <td>40,307 - 46,153</td> <td>40%</td> </tr> <tr> <td>46,154 - 52,000</td> <td>20%</td> </tr> </tbody> </table> | | | | Income | Exemption | \$0 - 28,611 | 100% | 28,612 - 34,458 | 80% | 34,459 - 40,306 | 60% | 40,307 - 46,153 | 40% | 46,154 - 52,000 | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 28,611 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28,612 - 34,458 | 80% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34,459 - 40,306 | 60% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40,307 - 46,153 | 40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46,154 - 52,000 | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Norton | \$15,000 | \$25,000 | 100% exemption (maximum: \$100). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Petersburg | \$25,000; first \$4,000 exempt for each relative. | \$50,000 | 50% exemption (maximum: \$300). The income of applicant, spouse, and all relatives is combined for each relative into one total, then the first \$4,000 is exempt for each relative. remaining income is considered the applicants. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Poquoson | \$35,000 | \$100,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0-21,000</td> <td>100%</td> </tr> <tr> <td>21,001-25,000</td> <td>75%</td> </tr> <tr> <td>25,001-30,000</td> <td>50%</td> </tr> <tr> <td>30,001-35,000</td> <td>25%</td> </tr> </tbody> </table> | | | | Income | Exemption | \$0-21,000 | 100% | 21,001-25,000 | 75% | 25,001-30,000 | 50% | 30,001-35,000 | 25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0-21,000 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21,001-25,000 | 75% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,001-30,000 | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30,001-35,000 | 25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Portsmouth | \$42,500 | \$160,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 15,000</td> <td>100%</td> <td>17,001 - 17,500</td> <td>50%</td> </tr> <tr> <td>15,001 - 15,500</td> <td>90%</td> <td>17,501 - 18,000</td> <td>40%</td> </tr> <tr> <td>15,501 - 16,000</td> <td>80%</td> <td>18,001 - 18,500</td> <td>30%</td> </tr> <tr> <td>16,001 - 16,500</td> <td>70%</td> <td>18,501 - 19,000</td> <td>20%</td> </tr> <tr> <td>16,501 - 17,000</td> <td>60%</td> <td>19,001 - 20,000</td> <td>10%</td> </tr> </tbody> </table> | | | | Income | Exemption | Income | Exemption | \$0 - 15,000 | 100% | 17,001 - 17,500 | 50% | 15,001 - 15,500 | 90% | 17,501 - 18,000 | 40% | 15,501 - 16,000 | 80% | 18,001 - 18,500 | 30% | 16,001 - 16,500 | 70% | 18,501 - 19,000 | 20% | 16,501 - 17,000 | 60% | 19,001 - 20,000 | 10% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 15,000 | 100% | 17,001 - 17,500 | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15,001 - 15,500 | 90% | 17,501 - 18,000 | 40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15,501 - 16,000 | 80% | 18,001 - 18,500 | 30% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16,001 - 16,500 | 70% | 18,501 - 19,000 | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16,501 - 17,000 | 60% | 19,001 - 20,000 | 10% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Radford | \$20,000; first \$6,500 exempt | \$69,000 ^b | 100% exemption. above \$20,000, eligible for exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Richmond ^c | \$50,000 | \$200,000 | <table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="3">Net Worth</th> </tr> <tr> <th>\$0- 19,000</th> <th>19,001- 37,000</th> <th>37,001- 55,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 9,000</td> <td>100%</td> <td>100%</td> <td>90%</td> </tr> <tr> <td>9,001 - 12,000</td> <td>100%</td> <td>100%</td> <td>84%</td> </tr> <tr> <td>12,001 - 16,000</td> <td>89%</td> <td>80%</td> <td>71%</td> </tr> <tr> <td>16,001 - 20,000</td> <td>59%</td> <td>50%</td> <td>41%</td> </tr> <tr> <td>20,001 - 30,000</td> <td>40%</td> <td>35%</td> <td>31%</td> </tr> <tr> <td>30,001 - 40,000</td> <td>30%</td> <td>25%</td> <td>21%</td> </tr> <tr> <td>40,001 - 50,000</td> <td>26%</td> <td>22%</td> <td>18%</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="3">Net Worth</th> </tr> <tr> <th>\$55,001- 100,000</th> <th>100,001- 150,000</th> <th>150,001- 200,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 9,000</td> <td>80%</td> <td>75%</td> <td>70%</td> </tr> <tr> <td>9,001 - 12,000</td> <td>71%</td> <td>65%</td> <td>60%</td> </tr> <tr> <td>12,001 - 16,000</td> <td>62%</td> <td>57%</td> <td>50%</td> </tr> <tr> <td>16,001 - 20,000</td> <td>33%</td> <td>31%</td> <td>30%</td> </tr> <tr> <td>20,001 - 30,000</td> <td>27%</td> <td>26%</td> <td>25%</td> </tr> <tr> <td>30,001 - 40,000</td> <td>16%</td> <td>15%</td> <td>15%</td> </tr> <tr> <td>40,001 - 50,000</td> <td>14%</td> <td>12%</td> <td>10%</td> </tr> </tbody> </table> | | | | Income | Net Worth | | | \$0- 19,000 | 19,001- 37,000 | 37,001- 55,000 | \$0 - 9,000 | 100% | 100% | 90% | 9,001 - 12,000 | 100% | 100% | 84% | 12,001 - 16,000 | 89% | 80% | 71% | 16,001 - 20,000 | 59% | 50% | 41% | 20,001 - 30,000 | 40% | 35% | 31% | 30,001 - 40,000 | 30% | 25% | 21% | 40,001 - 50,000 | 26% | 22% | 18% | Income | Net Worth | | | \$55,001- 100,000 | 100,001- 150,000 | 150,001- 200,000 | \$0 - 9,000 | 80% | 75% | 70% | 9,001 - 12,000 | 71% | 65% | 60% | 12,001 - 16,000 | 62% | 57% | 50% | 16,001 - 20,000 | 33% | 31% | 30% | 20,001 - 30,000 | 27% | 26% | 25% | 30,001 - 40,000 | 16% | 15% | 15% | 40,001 - 50,000 | 14% | 12% | 10% |
| Income | Net Worth | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$0- 19,000 | 19,001- 37,000 | 37,001- 55,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 9,000 | 100% | 100% | 90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9,001 - 12,000 | 100% | 100% | 84% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,001 - 16,000 | 89% | 80% | 71% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16,001 - 20,000 | 59% | 50% | 41% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,001 - 30,000 | 40% | 35% | 31% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30,001 - 40,000 | 30% | 25% | 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40,001 - 50,000 | 26% | 22% | 18% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | Net Worth | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$55,001- 100,000 | 100,001- 150,000 | 150,001- 200,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 9,000 | 80% | 75% | 70% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9,001 - 12,000 | 71% | 65% | 60% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,001 - 16,000 | 62% | 57% | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16,001 - 20,000 | 33% | 31% | 30% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,001 - 30,000 | 27% | 26% | 25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30,001 - 40,000 | 16% | 15% | 15% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40,001 - 50,000 | 14% | 12% | 10% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Roanoke | \$30,000 | \$100,000 | 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. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

^b The City of Radford includes value of the house in excess of \$115,000.

^c The City of 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 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | | | | | |
|--------------------------------|--|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|--|
| Cities (continued) | | | | | | | | | | |
| Salem | \$50,000 | \$100,000 | Exemption is the sum by which the property tax exceeds the tax for the year in which the owner became 65. Any 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. ^d | | | | | | | |
| Staunton | \$20,000; 2 owners \$25,000 | \$62,50 | Single Property Owner: Net Worth | | | | | | | |
| | | | \$0- 25,001- 25,000 | 31,251- 31,250 | 37,501- 37,500 | 43,751- 43,750 | 50,001- 50,000 | 56,521- 56,520 | | |
| | | Income | \$0 - 11,875 | 11,876 - 13,750 | 13,751 - 15,625 | 15,626 - 17,500 | 17,501 - 20,000 | | | |
| | | | 100% | 85% | 70% | 50% | 35% | | | |
| | | | 90% | 75% | 60% | 45% | 30% | | | |
| | | | 80% | 65% | 55% | 40% | 25% | | | |
| | | | 70% | 55% | 45% | 30% | 20% | | | |
| | | | 60% | 50% | 40% | 25% | 10% | | | |
| | | | 50% | 45% | 35% | 20% | 15% | | | |
| | | | 40% | 35% | 25% | 15% | 10% | | | |
| | | | 35% | 30% | 25% | 20% | 15% | 5% | | |
| | | | Property Owner and Spouse: Net Worth | | | | | | | |
| | | | \$0- 25,001- 25,000 | 31,251- 31,250 | 37,501- 37,500 | 43,751- 43,750 | 50,001- 50,000 | 56,521- 56,520 | | |
| | | Income | \$0 - 14,844 | 14,845 - 17,188 | 17,189 - 19,531 | 19,532 - 21,875 | 21,876 - 25,000 | | | |
| | | | 100% | 85% | 70% | 50% | 35% | | | |
| | | | 90% | 75% | 60% | 45% | 30% | | | |
| | | | 80% | 65% | 55% | 40% | 25% | | | |
| | | | 70% | 55% | 45% | 30% | 20% | | | |
| | | | 60% | 50% | 40% | 25% | 10% | | | |
| | | | 50% | 45% | 35% | 20% | 15% | 5% | | |
| Suffolk | \$44,625; first \$10,000 exempt | \$200,000 | Income | | Exemption | | | | | |
| | | | \$0 - 32,500 | | 100% | | | | | |
| | | | 32,501 - 37,500 | | 50% | | | | | |
| | | | 37,501 - 42,500 | | 25% | | | | | |
| | | | Modified every January 1st. based on Consumer Price Index. | | | | | | | |
| Virginia Beach | \$52,000 (deferral); \$52,000 (freeze); \$46,100 (exempt). | \$350,000 deferral, freeze and exempt | Deferral | | Freeze | | | | | |
| | | | Income: \$52,000 | | 46,101 - 52,000 | | | | | |
| | | | Net Worth: \$350,000 | | 350,000 | | | | | |
| | | | Income | | Exemption | | | | | |
| | | | \$0 - 34,000 | | 100% | | | | | |
| | | | 34,001 - 36,900 | | 80% | | | | | |
| | | | 36,901 - 40,000 | | 60% | | | | | |
| | | | 40,001 - 42,900 | | 40% | | | | | |
| | | | 42,901 - 46,000 | | 20% | | | | | |
| Waynesboro | \$19,100 | \$25,000 | Net Worth | | | | | | | |
| | | | \$0- 10,001- 10,000 | 10,001- 15,000 | 15,001- 20,000 | 20,001- 25,000 | | | | |
| | | Income | \$0 - 3,800 | 3,801 - 7,600 | 7,601 - 11,400 | 11,401 - 15,200 | 15,201 - 19,100 | | | |
| | | | 90% | 80% | 70% | 50% | 30% | | | |
| | | | 80% | 70% | 50% | 30% | 20% | | | |
| | | | 70% | 50% | 30% | 20% | 15% | | | |
| | | | 50% | 30% | 20% | 15% | 10% | | | |
| | | | 30% | 10% | 10% | 10% | 10% | | | |
| Williamsburg (elderly only) | \$50,000 | \$100,000 | 100% deferral. | | | | | | | |
| Winchester | \$50,000; less \$6,500 of income of each relative other than spouse | \$150,000 | Income | | Exemption | | Income | | Exemption | |
| | | | \$0 - 20,000 | | 100% | | 30,001 - 35,000 | | 50% | |
| | | | 20,001 - 25,000 | | 80% | | 35,001 - 40,000 | | 35% | |
| | | | 25,001 - 30,000 | | 65% | | 40,001 - 50,000 | | 20% | |

^d In the City of Salem, the head of the household occupying the dwelling and owning title, or partial title, or deeded life estate must be 65 years or older on 12/31 of the year immediately preceding the taxable year.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | | |
|--|--|--------------------|---|--------------------------------|------------------|------------------|----------|
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | | | | |
| Accomack | \$17,500 provided first \$6,500 of relatives income exempt | \$50,000 | <u>Income</u> | <u>Exemption</u> | | | |
| | | | \$0 - 12,500 | 100% | | | |
| | | | 12,501 - 17,500 | 50% | | | |
| | | | (Maximum: \$400) | | | | |
| Albemarle | \$30,000; | \$90,000 | | | <u>Net Worth</u> | | |
| | | | | | \$0- | 80,001- | 85,001- |
| | | | <u>Income</u> | | 80,000 | 85,000 | 90,000 |
| | | | \$0 - 18,000 | 100% | 75% | 67.5% | 60% |
| | | | 18,001 - 22,000 | 75% | 50% | 45% | 40% |
| | | | 22,001 - 26,000 | 50% | 25% | 22.5% | 20% |
| | | | 26,001 - 30,000 | 25% | 0% | 0% | 0% |
| | | | 30,000+ | 0% | 0% | 0% | 0% |
| Alleghany | \$25,000; first \$4,000 exempt | \$55,000 | 100% exemption on dwelling and 1 acre homesite. | | | | |
| 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 | \$50,000; first \$6,000 exempt | \$100,000 | | | <u>Net Worth</u> | | |
| | | | | | \$0- | 60,001- | 70,001- |
| | | | <u>Income</u> | | 60,000 | 70,000 | 80,000 |
| | | | \$0 - 20,000 | 100% | 95% | 90% | 85% |
| | | | 20,001 - 30,000 | 75% | 70% | 65% | 60% |
| | | | 30,001 - 40,000 | 50% | 45% | 40% | 35% |
| | | | 40,001 - 50,000 | 25% | 20% | 15% | 10% |
| | | | (Maximum abatement is \$400 per year.) | | | | |
| Appomattox | \$15,000; first \$6,500 exempt | \$90,000 | <u>Income</u> | <u>Exemption</u> | <u>Income</u> | <u>Exemption</u> | |
| | | | \$0 - 6,250 | 80% | 10,001 - 11,250 | 60% | |
| | | | 6,251 - 7,500 | 75% | 11,251 - 12,500 | 55% | |
| | | | 7,501 - 8,750 | 70% | 12,501 - 13,750 | 50% | |
| | | | 8,751 - 10,000 | 65% | 13,751 - 15,000 | 40% | |
| Arlington | \$77,407 | \$340,000 | <u>Income</u> | <u>Exemption</u> | | | |
| | | | \$0 - 41,080 | 100% | | | |
| | | | 41,081 - 54,560 | 50% exemption balance deferred | | | |
| | | | 51,501 - 77,407 | 25% exemption balance deferred | | | |
| Augusta | \$30,000; first \$7,500 exempt | \$75,000 | 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 \$15,000 and net worth up to \$20,000 to 2% with income between \$29,000 and \$30,000 and net worth between \$70,000 and \$75,000. | | | | |
| Bath | \$50,000; house site and house exempt-up to 10 acres | \$200,000 | | | <u>Net Worth</u> | | |
| | | | | | \$0 - 33,501- | 66,801- | 100,101- |
| | | | <u>Income</u> | | 33,500 | 66,800 | 100,100 |
| | | | \$0 - 10,000 | 100% | 90% | 80% | 70% |
| | | | 10,001 - 20,000 | 90% | 80% | 70% | 60% |
| | | | 20,001 - 30,000 | 80% | 70% | 60% | 50% |
| | | | 30,001 - 40,000 | 70% | 60% | 50% | 40% |
| | | | 40,001 - 50,000 | 60% | 50% | 40% | 30% |
| | | | | | 30% | 20% | 10% |
| Bedford | \$24,000; | \$77,500 | | | <u>Net Worth</u> | | |
| | | | | | \$0- | 15,501- | 31,001- |
| | | | <u>Income</u> | | 15,500 | 31,000 | 46,500 |
| | | | \$0 - 6,000 | 95% | 85% | 75% | 65% |
| | | | 6,001 - 12,000 | 85% | 75% | 65% | 55% |
| | | | 12,001 - 18,000 | 75% | 65% | 55% | 45% |
| | | | 18,001 - 24,000 | 65% | 55% | 45% | 35% |
| | | | | | 45% | 35% | 25% |
| Bland | \$12,000; first \$5,000 exempt for relatives | \$30,000 | 100% exemption (maximum: \$200). | | | | |
| Botetourt | \$30,000; first \$6,500 exempt for disabled homeowners | \$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% | | | |

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---------------------|---|---------------------|--|--|-----------|-----------|-----------|--------------|--------------|--------|-------------------|-------------------|-------------------|--------------------|--------------|------|---|-----|-----|-----------------|-----------------|-----|------------------|-----|-----------------|-----|-----|-----|-----|-----------------|-----|-----|-----|-----|-----------|--|--|--|--|--------|---------------------|---------------------|---------------------|---------------------|--------------|-----|-----|-----|-----|-----------------|-----|-----|-----|-----|-----------------|-----|-----|-----|-----|-----------------|-----|-----|-----|----|
| Counties (continued) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Buchanan | \$20,000; first \$5,000 exempt | \$50,000 | \$125 exemption or amount of tax liability up to \$125. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Buckingham | \$35,000 | \$80,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Campbell | \$26,000; first \$8,500 relative exempt | \$60,000 | <table border="1"> <thead> <tr> <th>Income</th> <th colspan="2">Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 15,000</td> <td>100%</td> <td></td> </tr> <tr> <td>15,001 - 20,000</td> <td>75%</td> <td></td> </tr> <tr> <td>20,001 - 26,000</td> <td>50%</td> <td></td> </tr> <tr> <td colspan="3">(Maximum: \$500)</td> </tr> </tbody> </table> | | | | Income | Exemption | | \$0 - 15,000 | 100% | | 15,001 - 20,000 | 75% | | 20,001 - 26,000 | 50% | | (Maximum: \$500) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 15,000 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15,001 - 20,000 | 75% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,001 - 26,000 | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (Maximum: \$500) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Caroline | \$35,000; first \$6,500 exempt of relatives income | \$80,000 | <table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="2">Net Worth</th> </tr> <tr> <th>Income</th> <th>45,000</th> <th>45,001- 85,000</th> <th>85,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 12,000</td> <td>95%</td> <td>80%</td> <td></td> </tr> <tr> <td>12,001 - 22,000</td> <td>75%</td> <td>60%</td> <td></td> </tr> <tr> <td>22,001 - 30,000</td> <td>55%</td> <td>40%</td> <td></td> </tr> <tr> <td>30,001 - 35,000</td> <td>35%</td> <td>20%</td> <td></td> </tr> </tbody> </table> | | | | | | Net Worth | | Income | 45,000 | 45,001- 85,000 | 85,000 | \$0 - 12,000 | 95% | 80% | | 12,001 - 22,000 | 75% | 60% | | 22,001 - 30,000 | 55% | 40% | | 30,001 - 35,000 | 35% | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Net Worth | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | 45,000 | 45,001- 85,000 | 85,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 12,000 | 95% | 80% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,001 - 22,000 | 75% | 60% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22,001 - 30,000 | 55% | 40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30,001 - 35,000 | 35% | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Carroll | \$23,000; first \$6,000 exempt | \$80,000 | 50% of tax on house and one acre of land upon which it is situated. (Maximum: \$100) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Charles City | \$30,000; first \$7,500 exempt for disabled applicant | \$75,000 | <table border="1"> <thead> <tr> <th>Income</th> <th colspan="2">Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 12,000</td> <td>100%</td> <td></td> </tr> <tr> <td>12,001 - 15,000</td> <td>80%</td> <td></td> </tr> <tr> <td>15,001 - 20,000</td> <td>60%</td> <td></td> </tr> <tr> <td>20,001 - 25,000</td> <td>40%</td> <td></td> </tr> <tr> <td>25,001 - 30,000</td> <td>20%</td> <td></td> </tr> <tr> <td colspan="3">(Maximum: \$500)</td> </tr> </tbody> </table> | | | | Income | Exemption | | \$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) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$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 | \$49,600; first \$6,500 exempt for relatives | \$139,100 | <table border="1"> <thead> <tr> <th>Income</th> <th colspan="2">Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 34,600</td> <td>100%</td> <td></td> </tr> <tr> <td>34,601 - 46,100</td> <td>50%</td> <td></td> </tr> <tr> <td>46,101 - 49,600</td> <td>25%</td> <td></td> </tr> <tr> <td colspan="3">(Maximum abatement is \$2,000 per year)</td> </tr> </tbody> </table> | | | | Income | Exemption | | \$0 - 34,600 | 100% | | 34,601 - 46,100 | 50% | | 46,101 - 49,600 | 25% | | (Maximum abatement is \$2,000 per year) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 34,600 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34,601 - 46,100 | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46,101 - 49,600 | 25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (Maximum abatement is \$2,000 per year) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Clarke | \$55,000; first \$6,500 is exempt for relative other than spouse | \$250,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 20,000</td> <td>100%</td> <td>35,001 - 55,000</td> <td>10%</td> </tr> <tr> <td>20,001 - 25,000</td> <td>80%</td> <td>over 55,000</td> <td>0%</td> </tr> <tr> <td>25,001 - 30,000</td> <td>60%</td> <td></td> <td></td> </tr> <tr> <td>30,001 - 35,000</td> <td>50%</td> <td></td> <td></td> </tr> </tbody> </table> | | | | Income | Exemption | Income | Exemption | \$0 - 20,000 | 100% | 35,001 - 55,000 | 10% | 20,001 - 25,000 | 80% | over 55,000 | 0% | 25,001 - 30,000 | 60% | | | 30,001 - 35,000 | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 20,000 | 100% | 35,001 - 55,000 | 10% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,001 - 25,000 | 80% | over 55,000 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,001 - 30,000 | 60% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30,001 - 35,000 | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Craig | \$25,000 | \$85,000 | Persons qualifying for this exemption shall be exempt from the amount of the taxes assessed against such property in an amount not to exceed \$200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Culpeper | \$35,000; first \$6,500 exempt for relatives | \$200,000 | <table border="1"> <thead> <tr> <th colspan="5">Net Worth</th> </tr> <tr> <th>Income</th> <th>25,000</th> <th>25,001- 50,000</th> <th>50,001- 75,000</th> <th>75,001- 100,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 20,000</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> </tr> <tr> <td>20,001 - 25,000</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>45%</td> </tr> <tr> <td>25,001 - 30,000</td> <td>50%</td> <td>40%</td> <td>35%</td> <td>30%</td> </tr> <tr> <td>30,001 - 35,000</td> <td>30%</td> <td>25%</td> <td>22%</td> <td>20%</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="5">Net Worth</th> </tr> <tr> <th>Income</th> <th>100,001- 125,000</th> <th>125,001- 150,000</th> <th>150,001- 175,000</th> <th>175,001- 200,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 20,000</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> </tr> <tr> <td>20,001 - 25,000</td> <td>40%</td> <td>35%</td> <td>30%</td> <td>25%</td> </tr> <tr> <td>25,001 - 30,000</td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> </tr> <tr> <td>30,001 - 35,000</td> <td>15%</td> <td>12%</td> <td>10%</td> <td>5%</td> </tr> </tbody> </table> | | | | Net Worth | | | | | Income | 25,000 | 25,001- 50,000 | 50,001- 75,000 | 75,001- 100,000 | \$0 - 20,000 | 100% | 90% | 80% | 70% | 20,001 - 25,000 | 70% | 60% | 50% | 45% | 25,001 - 30,000 | 50% | 40% | 35% | 30% | 30,001 - 35,000 | 30% | 25% | 22% | 20% | Net Worth | | | | | Income | 100,001- 125,000 | 125,001- 150,000 | 150,001- 175,000 | 175,001- 200,000 | \$0 - 20,000 | 60% | 50% | 40% | 30% | 20,001 - 25,000 | 40% | 35% | 30% | 25% | 25,001 - 30,000 | 25% | 20% | 15% | 10% | 30,001 - 35,000 | 15% | 12% | 10% | 5% |
| Net Worth | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | 25,000 | 25,001- 50,000 | 50,001- 75,000 | 75,001- 100,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 20,000 | 100% | 90% | 80% | 70% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,001 - 25,000 | 70% | 60% | 50% | 45% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,001 - 30,000 | 50% | 40% | 35% | 30% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30,001 - 35,000 | 30% | 25% | 22% | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net Worth | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | 100,001- 125,000 | 125,001- 150,000 | 150,001- 175,000 | 175,001- 200,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 20,000 | 60% | 50% | 40% | 30% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,001 - 25,000 | 40% | 35% | 30% | 25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,001 - 30,000 | 25% | 20% | 15% | 10% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30,001 - 35,000 | 15% | 12% | 10% | 5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cumberland | \$12,000 | \$75,000 | Income \$6,001 - \$12,000 – Reduction 50% of tax due Income \$6,000 and less – Reduction 75% of tax due (not to exceed \$300) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dickenson | \$25,000; first \$4,000 exempt | \$75,000 | \$150 exemption. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | | | |
|-----------------------------|---|--------------------|---|---|-----------------|------------------|-----|-----|
| Counties (continued) | | | | | | | | |
| Dinwiddie | \$28,000; first \$5,000 exempt | \$75,000 | <u>Income</u> | <u>Exemption</u> | <u>Income</u> | <u>Exemption</u> | | |
| | | | \$0 - 19,000 | 100% | 23,001 - 24,000 | 50% | | |
| | | | 19,001 - 20,000 | 90% | 24,001 - 25,000 | 40% | | |
| | | | 20,001 - 21,000 | 80% | 25,001 - 26,000 | 30% | | |
| | | | 21,001 - 22,000 | 70% | 26,001 - 27,000 | 20% | | |
| | | | 22,001 - 23,000 | 60% | 27,001 - 28,000 | 10% | | |
| Essex | \$25,000 | \$50,000 | <u>Income</u> | <u>Exemption</u> | | | | |
| | | | \$0 - 14,500 | 100% | | | | |
| | | | 14,501 - 18,000 | 80% | | | | |
| | | | 18,001 - 21,500 | 60% | | | | |
| | | | 21,501 - 25,000 | 40% | | | | |
| | | | (Maximum: \$500 - Must be 65 years old or permanently and totally disabled.) | | | | | |
| Fairfax | \$72,000 ^e | \$340,000 | <u>Income</u> | <u>Exemption</u> | | | | |
| | | | \$0 - 52,000 | 100% | | | | |
| | | | 52,001 - 62,000 | 50% | | | | |
| | | | 62,001 - 72,000 | 25% | | | | |
| Fauquier | \$52,000; first \$8,500 exempt | \$195,000 | On house and up to one acre, 100% exemption. | | | | | |
| Floyd | \$17,000; first \$6,000 exempt | \$55,000 | Subject to restrictions and conditions the article provides for the exemption from taxation of real estate owned and occupied as the sole dwelling of a person not < 65 yrs. of age or a person determined to be permanently and totally disabled. Persons qualifying for exemption are deemed to be bearing an extraordinary tax burden on the property in relation to their income and financial worth. Persons qualifying for and claiming exemption shall be exempt from the amount of the taxes assessed against such property, in an amount not to exceed \$200.00. | | | | | |
| Fluvanna | \$50,000; first \$12,500 exempt | \$100,000 | <u>Net Worth</u> | | | | | |
| | | | <u>Income</u> | \$0- 25,001- 50,001- 75,001- 100,000 | | | | |
| | | | \$0 - 12,500 | 100% | 75% | 50% | 25% | |
| | | | 12,501 - 25,000 | 75% | 50% | 35% | 15% | |
| | | | 25,001 - 37,500 | 50% | 35% | 20% | 10% | |
| | | | 37,501 - 50,000 | 25% | 15% | 10% | 5% | |
| Franklin | \$25,000; first \$3,000 exempt | \$80,000 | <u>Net Worth</u> | | | | | |
| | | | <u>Income</u> | \$0- 12,001- 25,001- 35,001- 50,001- 80,000 | | | | |
| | | | \$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% |
| | | | 15,001 - 18,000 | 55% | 45% | 30% | 10% | 10% |
| | | | 18,001 - 21,000 | 45% | 35% | 20% | 10% | 10% |
| Frederick | \$50,000; first \$8,500 exempt for other family members | \$100,000 | <u>Income</u> | <u>Exemption</u> | <u>Income</u> | <u>Exemption</u> | | |
| | | | \$0 - 20,000 | 100% | 25,001 - 30,000 | 35% | | |
| | | | 20,001 - 25,000 | 60% | 30,001 - 50,000 | 10% | | |
| Giles | \$25,000 | \$35,000 | <u>Income</u> | <u>Exemption</u> | <u>Income</u> | <u>Exemption</u> | | |
| | | | \$0 - 12,000 | 80% | 15,001 - 20,000 | 40% | | |
| | | | 12,001 - 15,000 | 60% | 20,001 - 25,000 | 20% | | |
| Gloucester | \$30,000; | \$60,000 | <u>Income</u> | <u>Exemption</u> | | | | |
| | | | \$0 - 20,000 | \$700 max | | | | |
| | | | 20,001 - 25,000 | \$500 max | | | | |
| | | | 25,001 - 30,000 | \$300 max | | | | |
| Goochland | \$52,000; first \$10,000 exempt for relatives | \$200,000 | 100% exemption. (Maximum: \$800) | | | | | |

^e In Fairfax County, up to \$6,500 of a relative's income may be excluded if the relative (other than spouse) resides in the applicant's dwelling. The total net assets of the applicant and his/her spouse who reside in the applicants dwelling may not exceed \$160,000 (the value of the dwelling and up to one acre of land where it is situated is excluded). When the property is jointly owned and the co-owner is deceased, a certified copy of the death certificate is required.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | | |
|-----------------------------|---|--------------------|---|-----------------------|---------------------|---------------------|--------------------|
| Counties (continued) | | | | | | | |
| Grayson | \$20,000; first \$2,500 exempt for relatives living in household | \$75,000 | 100% exemption (Maximum exemption \$175.00) | | | | |
| Greene | \$20,000; first \$6,500 exempt | \$75,000 | <u>Income</u> <u>Exemption</u> | | | | |
| | | | \$0 - 10,000 | 100% | | | |
| | | | 10,001 - 15,000 | 75% | | | |
| | | | 15,001 - 20,000 | 55% | | | |
| Halifax | \$22,000 | \$60,000 | <u>Income</u> <u>Exemption</u> | | | | |
| | | | \$0 - 14,999 | 100% | | | |
| | | | 15,000 - 19,999 | 75% | | | |
| | | | 20,000 - 21,999 | 50% | | | |
| | | | (Maximum: \$500) | | | | |
| Hanover | \$50,000; first \$6,500 exempt for elderly; first \$7,500 for disabled | \$125,000 | <u>Income</u> <u>Exemption</u> | | | | |
| | | | \$0 - 20,000 | 100% | | | |
| | | | 20,001 - 30,000 | 75% | | | |
| | | | 30,001 - 40,000 | 50% | | | |
| | | | 40,001 - 50,000 | 25% | | | |
| | | | (Maximum: \$900) | | | | |
| Henrico | \$52,000; first \$10,000 of non-spouse relatives excluded. | \$200,000 | <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% | 100% | 100% |
| | | | 15,001 -20,000 | 100% | 100% | 100% | 100% |
| | | | 20,001 -25,000 | 100% | 100% | 100% | 100% |
| | | | 25,001 -30,000 | 100% | 100% | 100% | 100% |
| | | | 30,001 -35,000 | 75% | 75% | 75% | 75% |
| | | | 35,001 -40,000 | 75% | 75% | 75% | 75% |
| | | | 40,001 -52,000 | 50% | 50% | 50% | 50% |
| | | | <u>Net Worth</u> | | | | |
| | | | <u>Income</u> | \$100,001- 125,000 | 125,001- 150,000 | 150,001- 195,000 | |
| | | | \$0-15,000 | 75% | 75% | 50% | |
| | | | 15,001-20,000 | 75% | 75% | 50% | |
| | | | 20,001-25,000 | 75% | 75% | 50% | |
| | | | 25,001-30,000 | 75% | 75% | 50% | |
| | | | 30,001-35,000 | 75% | 75% | 50% | |
| | | | 35,001-40,000 | 75% | 75% | 50% | |
| | | | 40,001-42,000 | 50% | 50% | 50% | |
| | | | (Maximum: \$2,000) | | | | |
| Henry | \$16,000; first \$4,000 exempt for occupants other than applicant or spouse | \$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 | \$30,000; first \$5,000 exempt | \$100,000 | Option to defer or taxpayer may exempt. | | | | |
| | | | <u>Income</u> <u>Exemption</u> | | | | |
| | | | \$0 - 12,000 | 100% | | | |
| | | | 12,001 - 22,000 | 75% | | | |
| | | | 22,001 - 30,000 | 50% | | | |
| | | | (Maximum: \$600) | | | | |
| James City | \$35,000; first \$6,500 exempt | \$200,000 | The first \$100,000 of assessed value are exempt. | | | | |
| King George | \$25,000; first \$1,500 exempt | \$60,000 | 100% exemption. | | | | |
| King William | \$40,000 | \$75,000 | Up to \$800 of tax relief per year. | | | | |
| Lancaster | \$15,500; first \$2,500 exempt | \$50,000 | <u>Income</u> <u>Exemption</u> | | | | |
| | | | \$0 - 6,200 | 100% | | | |
| | | | 6,201 - 9,200 | 80% | | | |
| | | | 9,201 - 12,450 | 60% | | | |
| | | | 12,451 - 15,500 | 40% | | | |

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | | | | | | | |
|-----------------------------|--|--|---|------------------|------------------|------------------|----------------|----------------|----------------|--|--|--|
| Counties (continued) | | | | | | | | | | | | |
| Lee | \$19,500; first \$2,000 exempt of relatives' income | \$70,000 | <u>Income</u> | <u>Exemption</u> | | | | | | | | |
| | | | \$0 - 12,000 | 100% | | | | | | | | |
| | | | 12,001 - 14,000 | 75% | | | | | | | | |
| | | | 14,001 - 16,000 | 50% | | | | | | | | |
| | | | 16,001 - 19,500 | 25% | | | | | | | | |
| | | | (Maximum: \$150) | | | | | | | | | |
| Loudoun | \$72,000; first \$10,000 exempt for each relative | \$340,000 | 100% exemption on home and three acres. | | | | | | | | | |
| Louisa | \$35,000; first \$6,500 exempt of relatives living with owner | \$100,000 | sliding scale (maximum \$1,000.00) | | | | | | | | | |
| Madison | \$30,000 | \$50,000 | Taxpayers who qualify for deferral shall be entitled to have their total real estate tax remain at the amount of such tax in 1999 for subsequent years until they no longer qualify for deferral. | | | | | | | | | |
| Mathews (elderly only) | \$22,000 | \$100,000 | <u>Income</u> | <u>Exemption</u> | | | | | | | | |
| | | | \$0 - 16,000 | 100% | | | | | | | | |
| | | | 16,001 - 18,000 | 80% | | | | | | | | |
| | | | 18,001 - 20,000 | 60% | | | | | | | | |
| | | | 20,001 - 22,000 | 40% | | | | | | | | |
| | | | (Maximum: \$400) | | | | | | | | | |
| Middlesex | \$18,000; first \$3,000 exempt | \$75,000 | <u>Income</u> | <u>Exemption</u> | | | | | | | | |
| | | | \$0 - 10,000 | 100% | | | | | | | | |
| | | | 10,001 - 13,000 | 80% | | | | | | | | |
| | | | 13,001 - 15,500 | 60% | | | | | | | | |
| | | | 15,501 - 18,000 | 40% | | | | | | | | |
| Montgomery | \$25,000 | \$80,000 | <u>Income</u> | <u>Exemption</u> | | | | | | | | |
| | | | \$0 - 16,000 | 100% | | | | | | | | |
| | | | 16,001 - 20,000 | 60% | | | | | | | | |
| | | | 20,001 - 25,000 | 40% | | | | | | | | |
| | | | Deferral: Up to 100% | | | | | | | | | |
| Nelson | \$20,000; first \$3,000 exempt other than owner | \$50,000 | | | <u>Net Worth</u> | | | | | | | |
| | | | | | \$0- 10,000 | 10,001- 20,000 | 20,001- 30,000 | 30,001- 40,000 | 40,001- 50,000 | | | |
| | | | <u>Income</u> | | | | | | | | | |
| | | | \$0 - 10,000 | 80% | 70% | 60% | 50% | 40% | | | | |
| | | | 10,001 - 13,500 | 70% | 60% | 50% | 40% | 30% | | | | |
| | | | 13,501 - 17,000 | 60% | 50% | 40% | 30% | 20% | | | | |
| | | | 17,001 - 20,000 | 50% | 40% | 30% | 20% | 10% | | | | |
| New Kent | \$30,000 exemption \$15,000 deferral | \$50,000 Exemption; \$50,000 Deferral | Exemption \$500. | | | | | | | | | |
| Northampton | \$40,000 | \$80,000 | Percentage based on net worth and income. | | | | | | | | | |
| Northumberland | \$29,000 | \$100,000 | | | | | | | | | | |
| Orange | \$30,000; first \$4,000 exempt | \$80,000 | | | <u>Net Worth</u> | | | | | | | |
| | | | | | \$0- 15,000 | 15,001- 25,000 | 25,001- 35,000 | 35,001- 45,000 | 45,001- 55,000 | | | |
| | | | <u>Income</u> | | | | | | | | | |
| | | | \$0 - 15,000 | 80% | 64% | 56% | 40% | 32% | | | | |
| | | | 15,001 - 18,500 | 60% | 48% | 42% | 30% | 24% | | | | |
| | | | 18,501 - 21,000 | 50% | 40% | 35% | 25% | 20% | | | | |
| | | | 21,001 - 22,500 | 40% | 32% | 28% | 20% | 16% | | | | |
| | | | 22,501 - 25,000 | 20% | 16% | 14% | 10% | 8% | | | | |
| Page | \$19,000 | \$90,000 | <u>Income</u> | <u>Exemption</u> | <u>Income</u> | <u>Exemption</u> | | | | | | |
| | | | \$0 - 14,000 | 100% | 16,001 - 17,000 | 40% | | | | | | |
| | | | 14,001 - 15,000 | 80% | 17,001 - 18,000 | 30% | | | | | | |
| | | | 15,001 - 16,000 | 60% | 18,001 - 19,000 | 25% | | | | | | |
| | | | (No exemptions over \$19,000) | | | | | | | | | |
| | | | (Maximum: \$300) | | | | | | | | | |
| Patrick | \$20,000 | \$100,000 | (Maximum: \$300) | | | | | | | | | |
| Pittsylvania | \$18,000; first \$4,000 exempt | \$60,000 | (Maximum: \$300) | | | | | | | | | |

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|---|------------------------------|--|--|--|--|--------|-----------|--------------|-----------|-----------------|----------------|-----------------|--------------|-----------------|-----|-----------------|-----------------|-----------------|-----|-----|-----------------|-----|-----|-----|-----------------|-----|-----|-----|-------------|----|----|----|
| Counties (continued) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Powhatan | \$35,000; first \$7,500 exempt for disabled only; first \$6,500 exempt for relatives other than spouse | \$100,000 | Income up to \$35,000 receives exemption of up to \$800 off of taxes on one acre and home. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prince Edward | \$22,000 (not to exceed) | \$100,000 (not to exceed) | N/A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prince George | \$35,000 | \$100,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 20,000</td> <td>100%</td> </tr> <tr> <td>20,001 - 35,000</td> <td>50%</td> </tr> </tbody> </table> | | | | Income | Exemption | \$0 - 20,000 | 100% | 20,001 - 35,000 | 50% | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 20,000 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,001 - 35,000 | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prince William ^h | \$67,300; deduct \$7,500 of disability income, and non-spouse relatives deduct up to \$6,500 of income | \$340,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 46,600</td> <td>100%</td> </tr> <tr> <td>46,601 - 53,400</td> <td>75%</td> </tr> <tr> <td>53,401 - 60,300</td> <td>50%</td> </tr> <tr> <td>60,301 - 67,300</td> <td>25%</td> </tr> </tbody> </table> | | | | Income | Exemption | \$0 - 46,600 | 100% | 46,601 - 53,400 | 75% | 53,401 - 60,300 | 50% | 60,301 - 67,300 | 25% | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 46,600 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46,601 - 53,400 | 75% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 53,401 - 60,300 | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 60,301 - 67,300 | 25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pulaski | \$20,000; first \$2,500 exempt | \$45,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 12,000</td> <td>80%</td> </tr> <tr> <td>12,001 - 14,500</td> <td>60%</td> </tr> <tr> <td>14,501 - 17,000</td> <td>40%</td> </tr> <tr> <td>17,001 - 20,000</td> <td>20%</td> </tr> </tbody> </table> | | | | Income | Exemption | \$0 - 12,000 | 80% | 12,001 - 14,500 | 60% | 14,501 - 17,000 | 40% | 17,001 - 20,000 | 20% | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 12,000 | 80% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,001 - 14,500 | 60% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14,501 - 17,000 | 40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17,001 - 20,000 | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rappahannock | \$19,800 | \$150,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 17,591</td> <td>100%</td> </tr> <tr> <td>17,592 - 19,800</td> <td>50%</td> </tr> </tbody> </table> | | | | Income | Exemption | \$0 - 17,591 | 100% | 17,592 - 19,800 | 50% | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 17,591 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17,592 - 19,800 | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Roanoke | \$56,566 | \$125,000 | 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. Value is frozen at year qualified. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | \$32,000; first \$6,500 exempt | \$70,000 | <table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="3">Net Worth</th> </tr> <tr> <th>\$0- 35,000</th> <th>35,001- 50,000</th> <th>50,001- 70,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 10,000</td> <td>80%</td> <td>64%</td> <td>56%</td> </tr> <tr> <td>10,001 - 17,000</td> <td>60%</td> <td>48%</td> <td>42%</td> </tr> <tr> <td>17,001 - 24,000</td> <td>40%</td> <td>32%</td> <td>28%</td> </tr> <tr> <td>24,001 - 32,000</td> <td>20%</td> <td>16%</td> <td>14%</td> </tr> <tr> <td>over 32,000</td> <td>0%</td> <td>0%</td> <td>0%</td> </tr> </tbody> </table> | | | | Income | Net Worth | | | \$0- 35,000 | 35,001- 50,000 | 50,001- 70,000 | \$0 - 10,000 | 80% | 64% | 56% | 10,001 - 17,000 | 60% | 48% | 42% | 17,001 - 24,000 | 40% | 32% | 28% | 24,001 - 32,000 | 20% | 16% | 14% | over 32,000 | 0% | 0% | 0% |
| Income | Net Worth | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$0- 35,000 | 35,001- 50,000 | 50,001- 70,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 10,000 | 80% | 64% | 56% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,001 - 17,000 | 60% | 48% | 42% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17,001 - 24,000 | 40% | 32% | 28% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24,001 - 32,000 | 20% | 16% | 14% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| over 32,000 | 0% | 0% | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Russell | \$25,000; first \$2,500 exempt | \$62,000 | 100% exemption (maximum: \$135). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Scott | \$18,000 | \$60,000 | 100% exemption on first \$9,000 assessed value. Maximum relief \$100. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Shenandoah | \$20,000; first \$1,200 exempt | \$55,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 10,000</td> <td>85%</td> <td>15,001 - 17,500</td> <td>55%</td> </tr> <tr> <td>10,001 - 12,500</td> <td>75%</td> <td>17,501 - 20,000</td> <td>45%</td> </tr> <tr> <td>12,501 - 15,000</td> <td>65%</td> <td></td> <td></td> </tr> </tbody> </table> (No exemptions over \$20,001) | | | | Income | Exemption | Income | Exemption | \$0 - 10,000 | 85% | 15,001 - 17,500 | 55% | 10,001 - 12,500 | 75% | 17,501 - 20,000 | 45% | 12,501 - 15,000 | 65% | | | | | | | | | | | | | |
| Income | Exemption | Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 10,000 | 85% | 15,001 - 17,500 | 55% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,001 - 12,500 | 75% | 17,501 - 20,000 | 45% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,501 - 15,000 | 65% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Smyth | \$22,000; first \$1,500 exempt | \$35,000 | <table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="3">Net Worth</th> </tr> <tr> <th>\$0- 20,000</th> <th>20,001- 29,000</th> <th>29,001- 35,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 10,000</td> <td>80%</td> <td>64%</td> <td>56%</td> </tr> <tr> <td>10,001 - 14,000</td> <td>70%</td> <td>55%</td> <td>40%</td> </tr> <tr> <td>14,001 - 18,000</td> <td>55%</td> <td>40%</td> <td>30%</td> </tr> <tr> <td>18,001 - 22,000</td> <td>40%</td> <td>25%</td> <td>15%</td> </tr> </tbody> </table> | | | | Income | Net Worth | | | \$0- 20,000 | 20,001- 29,000 | 29,001- 35,000 | \$0 - 10,000 | 80% | 64% | 56% | 10,001 - 14,000 | 70% | 55% | 40% | 14,001 - 18,000 | 55% | 40% | 30% | 18,001 - 22,000 | 40% | 25% | 15% | | | | |
| Income | Net Worth | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$0- 20,000 | 20,001- 29,000 | 29,001- 35,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 10,000 | 80% | 64% | 56% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,001 - 14,000 | 70% | 55% | 40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14,001 - 18,000 | 55% | 40% | 30% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18,001 - 22,000 | 40% | 25% | 15% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Southampton | \$7,500; first \$3,000 exempt | \$30,000 | Tax deferral for real estate. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

^h In Prince William County taxpayers who qualify receive relief on the personal property tax and the local vehicle license tax. However, they are not eligible for other forms of local tax relief such as land use tax breaks.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | | |
|--|--|--------------------|--|------------------|--------------------------|-----------------|------------------|
| Counties (continued) | | | | | | | |
| Spotsylvania | \$50,000; first \$5,500 exempt | \$100,000 | 100% exemption (maximum: \$760). | | | | |
| Stafford | \$35,000; first \$4,000 exempt | \$195,000 | 100% exemption. Additional \$3,000 income allowance if owner is disabled. | | | | |
| Surry | \$21,000; first \$4,000 of relatives living in household exempt | \$75,000 | <u>Income</u> | | <u>Exemption</u> | | |
| | | | \$0 - 5,250 | 100% | | | |
| | | | 5,251 - 10,500 | 75% | | | |
| | | | 10,501 - 15,750 | 50% | | | |
| | | | 15,751 - 21,000 | 25% | | | |
| | | | | (Maximum: \$350) | | | |
| Tazewell (elderly only) | \$20,000; first \$4,000 exempt | \$75,000 | 100% exemption. (Maximum: \$225) | | | | |
| Warren | Category I: | \$75,000 | 100% exemption. | | | | |
| | Ages 65 to 69: \$23,000 | | | | | | |
| | Category II: Over age 70: \$26,500 | \$75,000 | 100% exemption. | | | | |
| Washington | \$19,966; first \$3,496 exempt | \$59,939 | <u>Net Worth</u> | | | | |
| | | | | \$0- | 19,667- | 39,959- | |
| | | | <u>Income</u> | 19,966 | 39,958 | 59,939 | |
| | | | \$0 - 8,040 | 80% | 64% | 56% | |
| | | | 8,041 - 11,929 | 60% | 48% | 42% | |
| | | | 11,930 - 15,948 | 40% | 32% | 28% | |
| 15,949 - 19,966 | 20% | 16% | 14% | | | | |
| Westmoreland | \$20,000 | \$60,000 | 65 years or older or permanently and totally disabled for a tax relief amount of up to \$300. May file by May 1st. of each year. | | | | |
| | | | <u>Income</u> | | <u>Exemption</u> | | |
| | | | \$0 - 14,000 | 100% | 16,001 - 18,000 | 60% | |
| | | | 14,001 - 16,000 | 80% | 18,001 - 20,000 | 40% | |
| | | | | | | | |
| Wise | \$32,000; first \$4,000 exempt | \$75,000 | \$150 exemption. | | | | |
| Wythe | \$20,000; first \$5,000 exempt of relatives living in household | \$60,000 | \$200 exemption. | | | | |
| York | \$50,000 exempt \$6,500 of income of relative living in household | \$200,000 | <u>Income (1 Owner)</u> | | <u>Income (2 Owners)</u> | | <u>Exemption</u> |
| | | | \$0 - 19,550 | \$0 - 22,350 | 100% | | |
| | | | 19,551 - 29,700 | 22,351 - 31,567 | \$600 | | |
| | | | 29,701 - 39,850 | 31,568 - 40,784 | \$420 | | |
| | | | 39,851 - 50,000 | 40,785 - 50,000 | | | |
| Towns (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 | \$17,000; first \$2,500 exempt | \$40,000 | <u>Net Worth</u> | | | | |
| | | | | \$0- | 20,001- | 30,001- | |
| | | | <u>Income</u> | 20,000 | 30,000 | 40,000 | |
| | | | \$0 - 11,000 | 80% | 64% | 56% | |
| | | | 11,001 - 13,000 | 60% | 48% | 42% | |
| | | | 13,001 - 15,000 | 40% | 32% | 28% | |
| 15,001 - 17,000 | 20% | 18% | 14% | | | | |
| Altavista | \$26,000; first \$8,500 exempt | \$60,000 | <u>Income</u> | | <u>Exemption</u> | | |
| | | | \$0 - 15,000 | 100% | | | |
| | | | 15,001 - 20,000 | 75% | | | |
| | | | 20,001 - 26,000 | 50% | | | |
| | | | | | | | (Maximum: \$500) |
| Ashland | \$30,000 | \$100,000 | 50% exemption. | | | | |
| Big Stone Gap | \$22,000; | \$75,000 | (Maximum: \$100) | | | | |
| | first \$4,000 exempt | | | | | | |
| Blacksburg | \$26,000; first \$10,000 exempt | \$80,000 | <u>Income</u> | | <u>Exemption</u> | <u>Deferral</u> | |
| | | | \$0 - 16,500 | 100% | 0% | | |
| | | | 16,501 - 20,600 | 60% | 40% | | |
| | | | 20,601 - 26,000 | 40% | 60% | | |

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | | |
|----------------------------|---|-----------------------------|--|-----------------------|---------------------|---------------------|------------------------------|
| Towns (continued) | | | | | | | |
| Bluefield | \$20,000 | \$75,000 | 100% exemption. (Elderly only) | | | | |
| Bowling Green | \$18,000 | \$60,000 | N/A | | | | |
| Boyce | \$55,000 | \$250,000 | Same as plan for Clarke County. | | | | |
| Bridgewater | \$11,000; first \$2,000 exempt | \$30,000 | Net Worth | | | | |
| | | | Income | \$0- 15,000 | 15,001- 20,000 | 20,001- 25,000 | 25,001- 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 | N/A | | | | | |
| Cape Charles | \$22,000 | \$80,000 | Income Exemption | | | | |
| | | | \$0 - 12,000 | 80% | | | |
| | | | 12,001-14,000 | 60% | | | |
| | | | 14,001-16,000 | 50% | | | |
| | | | 16,001-18,000 | 40% | | | |
| | | | 18,001-20,000 | 20% | | | |
| | | | (Max Exemption \$300) | | | | |
| Chincoteague | \$17,500 (not to exceed) first \$6,500 exempt | \$50,000 (not to exceed) | Income Exemption | | | | |
| | | | \$0 - 12,500 | 100% | | | |
| | | | 12,501 - 17,500 | 50% | | | |
| Christiansburg | \$80,000 | \$80,000 | Income Exemption | | | | |
| | | | \$0 - 16,500 | 100% | | | |
| | | | 16,501 - 20,600 | 60% | | | |
| | | | 20,601 - 26,000 | 40% | | | |
| Clifton Forge | \$20,000 | \$30,000 | Net Worth | | | | |
| | | | Income | \$0- 10,000 | 10,001- 15,000 | 15,001- 20,000 | 20,001- 25,001- 30,000 |
| | | | \$0 - 8,500 | 100% | 95% | 90% | 85% |
| | | | 8,500 - 12,500 | 75% | 70% | 65% | 60% |
| | | | 12,501 - 16,500 | 50% | 45% | 40% | 35% |
| | | | 16,501 - 20,000 | 25% | 20% | 15% | 10% |
| Clintwood | \$25,000 | \$75,000 | | | | | |
| Coeburn (elderly only) | \$32,000; first \$4,000 exempt of 3rd. occupant | \$75,000 | 50% exemption (maximum \$50). | | | | |
| 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 | \$35,000; first \$6,500 exempt | \$200,000 | Net Worth | | | | |
| | | | Income | \$0- 25,000 | 25,001- 50,000 | 50,001- 75,000 | 75,001- 100,000 |
| | | | \$0 -20,000 | 100% | 90% | 80% | 70% |
| | | | 20,001 -25,000 | 70% | 60% | 50% | 45% |
| | | | 25,001 -30,000 | 50% | 40% | 35% | 30% |
| | | | 30,001 -35,000 | 30% | 25% | 22% | 20% |
| | | | Net Worth | | | | |
| | | | Income | \$100,001- 125,000 | 125,001- 150,000 | 150,001- 175,000 | 175,001- 200,000 |
| | | | \$0 -20,000 | 60% | 50% | 40% | 30% |
| | | | 20,001 -25,000 | 40% | 35% | 30% | 25% |
| | | | 25,001 -30,000 | 25% | 20% | 15% | 10% |
| | | | 30,001 -35,000 | 15% | 12% | 10% | 5% |
| Dublin | \$15,000; first \$2,500 exempt | \$45,000 | Income Exemption | | | | |
| | | | \$0- 8,500 | 80% | | | |
| | | | 8,501 - 10,500 | 60% | | | |
| | | | 10,501 - 12,500 | 40% | | | |
| | | | 12,501 - 15,000 | 20% | | | |

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | |
|---|-----------------------------------|--------------------|---|------|------------------|-----|
| Towns (continued) | | | | | | |
| Dumfries | \$22,000 | \$150,000 | 100% exempt | | | |
| Front Royal | \$23,500 | \$75,000 | Deferral only, no exemption. | | | |
| Glasgow | \$30,000; first \$6,500 exempt | \$75,000 | <u>Income</u> | | <u>Exemption</u> | |
| | | | \$0 - 13,000 | 80% | | |
| | | | 13,001 - 18,000 | 60% | | |
| | | | 18,001 - 23,000 | 40% | | |
| | | | 23,001 - 30,000 | 20% | | |
| Gordonsville ⁱ | \$22,000; first \$4,000 exempt | \$55,000 | <u>Income</u> | | <u>Exemption</u> | |
| | | | \$0 - 7,000 | 80% | | |
| | | | 7,001 - 9,000 | 60% | | |
| | | | 9,001 - 10,500 | 50% | | |
| | | | 10,501 - 12,000 | 40% | | |
| | | | 12,001 - 18,000 | 20% | | |
| If the total combined financial worth is: \$18,000 or less, the above tax exemption is reduced by: 0% | | | | | | |
| Grundy | \$16,500 | \$50,000 | N/A | | | |
| Hamilton | \$72,000 | \$340,000 | All owner(s) of the dwelling, excluding the spouse, are at least 65 years of age or premanently and totally disable on 12/31/04. The title of the dwelling is held on Jan. 1, 2005, by the applicant(s) seeking relief. The applicant(s) may reside in a hospital or nursing home for physical or mental care; however to qualify for real property tax relief; the dwelling may not be rented for monetary compensation. | | | |
| Herndon | \$52,000 | \$240,000 | <u>Income</u> | | <u>Exemption</u> | |
| | | | \$0 - 40,000 | 100% | | |
| | | | 40,001 - 46,000 | 50% | | |
| | | | 46,001 - 52,000 | 25% | | |
| Hillsville | \$23,000; first \$6,000 exempt | \$80,000 | 50% exemption. (Maximum: \$100) | | | |
| Hurt (elderly only) | \$12,000; first \$4,000 exempt | \$30,000 | 20% reduction on the existing rate on assessed evaluation | | | |
| Independence | \$10,000 | \$25,000 | Deferred taxes attached as lien on property and collected at time of sale. | | | |
| Iron Gate | \$55,000 | \$20,000 | N/A | | | |
| Lebanon | \$9,500; | \$25,000 | 50% exemption. | | | |
| | first \$1,500 exempt | | | | | |
| Leesburg | \$72,000 | \$340,000 | 100% exemption. | | | |
| Luray | \$8,000 | \$48,000 | <u>Income</u> | | <u>Exemption</u> | |
| | | | \$0 - 3,999 | 100% | 6,000 - 6,499 | 50% |
| | | | 4,000 - 4,499 | 90% | 6,500 - 6,999 | 40% |
| | | | 4,500 - 4,999 | 80% | 7,000 - 7,499 | 30% |
| | | | 5,000 - 5,499 | 70% | 7,500 - 8,000 | 20% |
| | | | 5,500 - 5,999 | 60% | | |
| Marion | \$18,000 | \$30,000 | 50% exemption. | | | |
| Middleburg | \$52,000 | \$195,000 | Loudoun County determines those that are eligible. | | | |
| Mount Jackson | \$20,500; first \$1,200 exempt | \$55,000 | <u>Income</u> | | <u>Exemption</u> | |
| | | | \$0 - 10,000 | 85% | 15,001 - 17,500 | 55% |
| | | | 10,001 - 12,500 | 75% | 17,501 - 20,000 | 45% |
| | | | 12,501 - 15,000 | 65% | | |
| | | | (No exemptions over \$20,001) | | | |
| Narrows | \$20,000 | N/A | N/A | | | |
| New Market | \$14,000; first \$1,200 exempt | \$55,000 | <u>Income</u> | | <u>Exemption</u> | |
| | | | \$0 - 8,000 | 75% | 11,001 - 12,500 | 45% |
| | | | 8,001 - 9,500 | 65% | 12,501 - 14,000 | 35% |
| | | | 9,501 - 11,000 | | | |
| Onancock (elderly only) | \$17,500 | \$50,000 | <u>Income</u> | | <u>Exemption</u> | |
| | | | \$0 - \$12,500 | 100% | | |
| | | | 12,501 - \$17,500 | 50% | | |

ⁱ Gordonsville only supplied an exemption table up to \$18,000 of gross income

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|---|---|---|----------------|----------------|----------------|----------------|--------|-----------|-----------|--|--|--|--------------|--------|--------|-------------|----------------|----------------|-----------------|----------------|----------------|----------------|-------------|------|-----------------|-----|---------------|-----|-----|---------------|-----------------|-----|----------------|-----|-----|-----|---------------|-----|-----------------|-----|-----|-----|-----|----------------|-----------------|-----|-----|-----|-----|-----|-----------------|-----|-----|-----|-----|-----|-----|
| Towns (continued) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Orange | \$19,500 first \$4,000 exempt | \$55,000 | <table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="5">Net Worth</th> </tr> <tr> <th>Income</th> <th></th> <th>\$0- 15,000</th> <th>15,001- 25,000</th> <th>25,001- 35,000</th> <th>35,001- 45,000</th> <th>45,001- 55,000</th> </tr> </thead> <tbody> <tr> <td>\$0-12,000</td> <td>80%</td> <td>64%</td> <td>56%</td> <td>40%</td> <td>32%</td> </tr> <tr> <td>12,001-14,500</td> <td>60%</td> <td>48%</td> <td>42%</td> <td>30%</td> <td>24%</td> </tr> <tr> <td>14,501-17,000</td> <td>50%</td> <td>40%</td> <td>35%</td> <td>25%</td> <td>20%</td> </tr> <tr> <td>17,001-19,500</td> <td>40%</td> <td>32%</td> <td>28%</td> <td>20%</td> <td>16%</td> </tr> </tbody> </table> | | | | | | | Net Worth | | | | | Income | | \$0- 15,000 | 15,001- 25,000 | 25,001- 35,000 | 35,001- 45,000 | 45,001- 55,000 | \$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% | | | | | | | | | | | | | |
| | | Net Worth | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | | \$0- 15,000 | 15,001- 25,000 | 25,001- 35,000 | 35,001- 45,000 | 45,001- 55,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$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% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pound | \$16,000 | \$75,000 | 50% exemption (maximum \$50). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pulaski | \$15,000 | \$45,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th colspan="4"></th> </tr> </thead> <tbody> <tr> <td>\$0 - 8,500</td> <td>80%</td> <td colspan="4"></td> </tr> <tr> <td>8,501 - 10,500</td> <td>60%</td> <td colspan="4"></td> </tr> <tr> <td>10,501 - 12,500</td> <td>40%</td> <td colspan="4"></td> </tr> <tr> <td>12,501 - 15,000</td> <td>20%</td> <td colspan="4"></td> </tr> </tbody> </table> | | | | | Income | Exemption | | | | | \$0 - 8,500 | 80% | | | | | 8,501 - 10,500 | 60% | | | | | 10,501 - 12,500 | 40% | | | | | 12,501 - 15,000 | 20% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 8,500 | 80% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8,501 - 10,500 | 60% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,501 - 12,500 | 40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,501 - 15,000 | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purcellville | \$72,000 | \$340,000 | Exemption: Amount by which the real estate tax exceeds 0.5% of gross combined income. Deferral: Up to 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Remington | \$52,000; first \$8,500 exempt | \$195,000 | 100% exemption. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rocky Mount | \$25,000 | \$80,000 | <table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="5">Net Worth</th> </tr> <tr> <th>Income</th> <th></th> <th>\$0- 12,000</th> <th>12,001- 25,000</th> <th>25,001- 35,000</th> <th>35,001- 50,000</th> <th>50,001- 80,000</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> <tr> <td>15,001 - 18,000</td> <td>55%</td> <td>45%</td> <td>30%</td> <td>10%</td> <td>10%</td> </tr> <tr> <td>18,001 - 21,000</td> <td>45%</td> <td>35%</td> <td>20%</td> <td>10%</td> <td>10%</td> </tr> </tbody> </table> | | | | | | | Net Worth | | | | | Income | | \$0- 12,000 | 12,001- 25,000 | 25,001- 35,000 | 35,001- 50,000 | 50,001- 80,000 | \$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% | 15,001 - 18,000 | 55% | 45% | 30% | 10% | 10% | 18,001 - 21,000 | 45% | 35% | 20% | 10% | 10% | |
| | | Net Worth | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | | \$0- 12,000 | 12,001- 25,000 | 25,001- 35,000 | 35,001- 50,000 | 50,001- 80,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$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% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15,001 - 18,000 | 55% | 45% | 30% | 10% | 10% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18,001 - 21,000 | 45% | 35% | 20% | 10% | 10% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Round Hill (elderly only) | \$62,000 (real estate); \$52,000 (personal property) | \$240,000 (real estate); \$195,000 (personal property) | (Follows Loudoun County's Plan.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saint Charles | \$19,500 | \$70,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th colspan="4"></th> </tr> </thead> <tbody> <tr> <td>\$0 - 12,000</td> <td>100%</td> <td colspan="4"></td> </tr> <tr> <td>12,001 - 14,000</td> <td>75%</td> <td colspan="4"></td> </tr> <tr> <td>14,001 - 16,000</td> <td>50%</td> <td colspan="4"></td> </tr> <tr> <td>16,001 - 19,500</td> <td>25%</td> <td colspan="4"></td> </tr> </tbody> </table> | | | | | Income | Exemption | | | | | \$0 - 12,000 | 100% | | | | | 12,001 - 14,000 | 75% | | | | | 14,001 - 16,000 | 50% | | | | | 16,001 - 19,500 | 25% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 12,000 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,001 - 14,000 | 75% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14,001 - 16,000 | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16,001 - 19,500 | 25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stanley (elderly only) | N/A | N/A | Use county plan—if exempted from county, exempt from town tax. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stephens City | \$12,000; (Elderly only) | \$30,000 first \$3,000 exempt | <table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="6">Net Worth</th> </tr> <tr> <th>Income</th> <th></th> <th>\$0- 5,000</th> <th>5,001- 10,000</th> <th>10,001- 15,000</th> <th>15,001- 20,000</th> <th>20,001- 25,000</th> <th>25,001- 30,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 4,000</td> <td>100%</td> <td>98%</td> <td>94%</td> <td>88%</td> <td>80%</td> <td>70%</td> </tr> <tr> <td>4,001 - 6,000</td> <td>95%</td> <td>93%</td> <td>89%</td> <td>83%</td> <td>75%</td> <td>65%</td> </tr> <tr> <td>6,001 - 8,000</td> <td>85%</td> <td>83%</td> <td>79%</td> <td>73%</td> <td>65%</td> <td>55%</td> </tr> <tr> <td>8,001 - 10,000</td> <td>70%</td> <td>68%</td> <td>64%</td> <td>58%</td> <td>50%</td> <td>40%</td> </tr> <tr> <td>10,001 - 12,000</td> <td>50%</td> <td>48%</td> <td>44%</td> <td>38%</td> <td>30%</td> <td>20%</td> </tr> </tbody> </table> | | | | | | | Net Worth | | | | | | Income | | \$0- 5,000 | 5,001- 10,000 | 10,001- 15,000 | 15,001- 20,000 | 20,001- 25,000 | 25,001- 30,000 | \$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% |
| | | Net Worth | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | | \$0- 5,000 | 5,001- 10,000 | 10,001- 15,000 | 15,001- 20,000 | 20,001- 25,000 | 25,001- 30,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$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; first \$1,200 exempt | N/A | The Town of Strasburg gives the same percentage as Shenandoah County. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The Plains (Elderly only) | \$75,000 | N/A | 100% exemption. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vienna | \$72,000 | \$3450,000 | <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th colspan="4"></th> </tr> </thead> <tbody> <tr> <td>\$0 - 52,000</td> <td>100%</td> <td colspan="4"></td> </tr> <tr> <td>52,001 - 62,000</td> <td>50%</td> <td colspan="4"></td> </tr> <tr> <td>62,001 - 72,000</td> <td>25%</td> <td colspan="4"></td> </tr> </tbody> </table> | | | | | Income | Exemption | | | | | \$0 - 52,000 | 100% | | | | | 52,001 - 62,000 | 50% | | | | | 62,001 - 72,000 | 25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 - 52,000 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 52,001 - 62,000 | 50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 62,001 - 72,000 | 25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vinton | \$30,000; first \$6,500 exempt | \$100,000 | 100% exemption. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Warrenton | \$30,000; first \$6,500 exempt | \$100,000 | 100% exemption. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan/Exemption | |
|--------------------------|-----------------------------------|-----------------------|------------------------------------|------------------|
| Towns (continued) | | | | |
| West Point | \$15,000 | \$75,000 | <u>Income</u> | <u>Exemption</u> |
| | | | \$0 - 8,999 | 100% |
| | | | 9,000 - 11,000 | 80% |
| | | | 11,001 - 13,000 | 60% |
| | | | 13,001 - 15,000 | 40% |
| | | | Max. of \$400 | |
| Wise | \$22,000; first \$4,000 exempt | \$75,000 | \$100 exemption. | |
| Wytheville | \$15,000; first \$5,000 exempt | \$50,000 | 100% exemption (maximum: \$75.00). | |
| N/A Not applicable. | | | | |

Table 3.2
Summary of Real Property Renter Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2006

| Locality | Combined Gross Income | Combined Net Worth | Relief Plan | | |
|--|---|--------------------|---|---------------|------------------------|
| Cities (Note: Only cities that responded to the items in this table are listed.) | | | | | |
| Alexandria | \$25,600; renters may deduct first \$7,500 of disability income & first \$6,500 of a relative | \$75,000 | Income | Monthly Grant | Maximum Annual Benefit |
| | | | \$0 - 12,800 | 255 | 2,060 |
| | | | 12,801 - 15,000 | 223 | 2,676 |
| | | | 15,001 - 18,000 | 191 | 2,292 |
| | | | 18,001 - 21,000 | 159 | 1,908 |
| | | | 21,001 - 25,600 | 128 | 1,336 |
| Charlottesville | \$50,000; \$8,500 exemption for disabled | \$125,000 | Relief equals 25% of the amount derived by subtracting 24% of gross combined income from actual rent or \$6,000, whichever is less. | | |
| Fairfax | \$30,000; first \$6,500 exempt | \$150,000 | \$420 one time payment. | | |
| Falls Church | \$31,250 | \$200,000 | Varies based on income and assets; maximum grant of \$2,000. | | |
| Counties (Note: Fairfax was the only county that responded to the items in this table.) | | | | | |
| Fairfax | \$22,000; first \$6,500 of relative's income is exempt | \$75,000 | Gross income from all sources of the persons residing in the dwelling may not exceed \$22,000. Up to \$6,500 of a relative's income may be excluded if the relative (other than the spouse) resided in the applicant's dwelling. Assets of the applicant and his/her spouse who resides in the applicant's dwelling may not exceed \$75,000. Rental Grant applicants must pay 30% or more of their gross income toward their rent. If granted, can receive an annual check for between \$225 and \$575. | | |
| Towns (No towns responded as having rental relief plans.) | | | | | |

Section 4

Land Use Value Assessments for Agricultural, Horticultural, Forestal, and Open Space Real Estate, 2006

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*.) Before implementing such an ordinance, 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 31 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."

Since 1957 every state has enacted legislation allowing some type of preferential treatment of farm land and in some states, like Virginia, open space land has also been included. There is an ongoing debate among tax specialists about how effectively preferential assessment slows conversion of land to more intensive uses. If the difference in returns from farming and development is high enough, development will occur even if farmland is taxed at a zero rate. A 1998 study showed that preferential assessment of farmland "... produced a gradual but significant difference in the loss of farmland that after a 20-year period amounted to about 10 percent more of land in a county being retained in farming than would have otherwise been the case."¹ This was a general result and the effectiveness of the policy would

depend on local circumstances with greater success associated with modest development pressure.

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. Legislation in 2006 authorized golf courses to be considered open space property.

Agricultural and horticultural land must consist of a minimum of five acres, unless the acreage is used for aquaculture or raising specialty crops, in which case it may be less than five acres. Forestal land must consist of a minimum of 20 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, 13 cities, 30 counties, and 20 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

¹ Adele C. Morris, "Property Tax Treatment of Farmland: Does Tax Relief Delay Land Development," Helen F. Ladd, editor. *Local Government Tax and Land Use Policies in the United States*. (Northampton, MA: Edward Elgar, 1998), p. 156.

least 60 days preceding the tax year for which the special assessment is sought.² Localities may also require the owner to submit an application fee.

Localities may also have a minimum prior use requirement. An amendment to § 58.1-3132 effective July 2001, permits prior use requirements to be waived for real estate devoted to the production of agricultural and horticultural crops that require more than two years from initial planting until commercially feasible harvesting.

THE USE OF SPECIAL ASSESSMENTS

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. Currently, 123 localities report land use assessment ordinances in effect (19 cities, 72 counties, and 31 towns) for at least one type of property. Localities reporting agricultural assessment ordinances number 109, while localities with forestal assessment ordinances number 95, and those with horticultural special assessments number 99. Open space special assessments are less common; only 67 localities report them. The breakdown of types of special assessment is as follows in the table below:

Types of Special Assessments

| Assessment Type | Cities | Counties | Towns | Total |
|-----------------|--------|----------|-------|-------|
| Agricultural | 14 | 72 | 23 | 109 |
| Forestal | 14 | 59 | 22 | 95 |
| Horticultural | 13 | 66 | 20 | 99 |
| Open space | 8 | 46 | 13 | 67 |

APPLICATION FEES FOR AGRICULTURAL LAND

More localities charge special assessment application fees for agricultural land than for any other type. Application fees for agricultural land vary widely by locality. Most cities charge a flat fee. Fees range from nothing (for example, Alexandria, Radford) to \$300 for a first time applicant (Staunton). Of the 13 cities reporting fees, 10 use a flat fee. The remaining cities charge a base fee and an additional amount per acre assessed. The counties are split on their method for determining fees. All but one (Isle of Wight) of the participating counties charge fees; 29 report using some variant of a flat rate, while 42 charge a base fee plus an additional amount per acre. Twelve of the towns use the same method for determining application fees as is used by the county in which the town is located. Among the remaining towns reporting for agricultural land, 11 do not impose a fee, four charge a base fee plus an additional amount per acre, and four charge a flat rate.

To demonstrate the application fee cost per property owner, an example is shown in **Table 4.1** for a 100 acre

parcel. Using the cities and counties that charge application fees, it was determined that the fees range from a minimum of \$10 to a maximum of \$500 for a 100 acre parcel. The unweighted average charge is \$40.45, while the median fee is \$20.

VALUING REAL ESTATE FOR LAND USE ASSESSMENT

The local assessing officer has responsibility for determining which real estate meets the state-imposed criteria for land use assessment. 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 (SLEAC) 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 cannot be included in the special assessment, but must be taxed on the basis used for assessing other real property in the locality.

For information on use values and other aspects of the program, see the home page for Virginia's use value assessment program at <http://usevalue.agecon.vt.edu/> (9/5/2006).

CHANGES IN USE

Land use assessment can 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 rollback 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. Any change in use must be reported to the commissioner of revenue or other assessing officer within 60 days. Failure to comply

² 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.

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 that 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.

Table 4.1 presents the information for the 123 localities reporting a land use assessment ordinance in effect for the 2006 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 provides details on the related program of agricultural and forestal districts.



**Table 4.1
Land Use Value Assessments for Agricultural, Horticultural, Forestal,
and Open Space Real Estate, 2006**

| Locality | Effective Date of Ordinance ^a | Types of Real Estate Subject to Special Assessment | Application Fee | Example: Fee for 100 Acres |
|--|--|--|--|----------------------------|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | |
| Alexandria | 1982 | OS | None | N/A |
| Buena Vista | 1984 | A, F, H | \$20 | \$20 |
| Chesapeake | 6/24/1975 | A, F, H, OS | \$10 | \$10 |
| Danville | 7/1/1987 | A, F | \$10, plus \$0.10 per acre | \$20 |
| Franklin | 1988 | A, F, H | \$25 | \$25 |
| Fredericksburg | 1976 | A, F, H, OS | \$25 | \$25 |
| Hampton | 1/1/1978 | A, H | \$25 for first time applicant | \$25 |
| Harrisonburg | 1/1/1983 | A, F, H, OS | \$25 | \$25 |
| Lynchburg | 1/1/1978 | A, F, H, OS | \$40 | \$40 |
| Manassas | 1976 | F, H | None | N/A |
| Petersburg | 1974 | F, H | None | N/A |
| Portsmouth | 1977 | OS | None | N/A |
| Radford | 1978 | F, H | None | N/A |
| Roanoke | 1977 | A | \$10, plus \$0.10 per acre | \$20 |
| Staunton | 1977 | A, F | \$300 for first time applicant | \$300 |
| Suffolk | 1975 | A, F, H, OS | \$50; revalidation and new application | \$50 |
| Virginia Beach | 1973 | A, F, H, OS | None, \$10 late filing fee | N/A |
| Waynesboro | 1986 | A, F | \$25 | \$25 |
| Winchester | 1990 | A, H | \$30 or \$0.30 per acre, whichever is greater | \$30 |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | |
| Accomack | 1984 | A, F, H | \$25 | \$25 |
| Albemarle | 1974 | A, F, H, OS | \$15 per parcel for first 100 acres, \$0.15 per acre thereafter; \$125 late filing fee | \$15 |
| Alleghany | 1980 | A, F, H, OS | \$10 for first 100 acres; \$0.10 for each additional acre | \$10 |
| Amelia | 1976 | A, H, OS | \$10 | \$10 |
| Amherst | 1984 | A, F, H, OS | \$10 for first 100 acres; \$0.10 for each additional acre | \$10 |
| Augusta | 1977 | A, F, H, OS | \$12 plus \$0.12 an acre | \$24 |
| Bath | 2004 | A, OS | \$10 | \$10 |
| Bedford | 1978 | A, F, H | \$0.15 per acre, min. \$15 per individual owner the first year; revalidation every 6th year | \$15 |
| Bland | 7/1/1978 | A, F, H | \$20 for first parcel of land with \$0.50 fee for each additional tract | \$20 |
| Botetourt | 1978 | A, F, H, OS | \$10, plus \$0.10 per acre | \$20 |
| Campbell | 1982 | A, F, H, OS | \$10 for first 100 acres; \$0.10 for each additional acre | \$10 |
| Caroline | 3/23/1978 | A, F, H, OS | \$10 | \$10 |
| Carroll | 1/1/2004 | A, F, H | \$25, plus \$0.25 per acre in land use | \$25 |
| Chesterfield | 1975 | A, F, H, OS | \$10 | \$10 |
| Clarke | 1975 | A, F, H, OS | \$100 | \$100 |
| Culpeper | 1974 | A, F, H | \$25 | \$25 |
| Cumberland | 2000 | A, F, H, OS | \$10 | \$10 |
| Dinwiddie | 1981 | A, F, H, OS | \$10 | \$10 |
| Fairfax | 1983 | A, F | \$100 for first 25 acres, \$1 for each additional acre | \$175 |
| Fauquier | 10/12/1972 | A, F, H, OS | \$60, plus \$0.60 per acre | \$120 |
| Floyd | 1989 | A, H | \$25 for first parcel of land and \$5 for remaining parcels, max. \$50; late fee of \$5.00 per parcel after 11/1 | \$25 |
| Fluvanna | 1978 | A, F, H, OS | \$10, plus \$0.10 per acre | \$20 |
| Franklin | 1978 | A, F, H, OS | \$30 for the first parcel and \$5 per additional parcels; \$50 max. plus \$0.10 per acre | \$40 |
| Frederick | 1975 | A, F, H, OS | \$100 | \$100 |
| Giles | 1979 | A, F, H | \$10 | \$10 |

N/A Not applicable.

See last page of Table 4.1 for key to abbreviations.

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

Table 4.1 Land Use Value Assessments for Agricultural, Horticultural, Forestal, and Open Space Real Estate, 2006 (continued)

| Locality | Effective Date of Ordinance ^a | Types of Real Estate Subject to Special Assessment | Application Fee | Example: Fee for 100 Acres |
|-----------------------------|--|--|---|----------------------------|
| Counties (continued) | | | | |
| Gloucester | 1978 | A, F, H | \$20 | \$20 |
| Goochland | 1979-A, H; 1990-F | A, F, H | \$25 | \$25 |
| Greene | 5/27/1976 | A, F, H, OS | Greater of \$15 or \$0.15 per acre | \$15 |
| Hanover | 1974 | A, F, H, OS | \$10 | \$10 |
| Henrico | 1977 | A, F, H, OS | \$20 plus \$0.10 per acre | \$30 |
| Henry | 1981 | A, H | \$10 | \$10 |
| Isle of Wight | 1976 | A, F, H | None | N/A |
| James City | 1975 | A, H | \$10 plus \$0.10 per acre | \$20 |
| King George | 1978 | A, F, H, OS | \$10 plus \$0.10 per acre | \$20 |
| King William | 1981 | A, F, OS | \$25 plus \$0.10 per acre | \$35 |
| Lancaster | 1995 | A | \$25 per parcel | \$25 |
| Loudoun | 1973 | A, F, H, OS | Greater of \$60 or \$0.60 per acre | \$60 |
| Louisa | 1977 | A, F, H, OS | \$10 | \$10 |
| Madison | 1978 | A, F, H, OS | \$50 | \$50 |
| Middlesex | 1978 | A, F, H, OS | \$20 | \$20 |
| Montgomery | 1979 | A, F, H | \$5 plus \$0.25 per acre | \$30 |
| Nelson | 1977 | A, F, H, OS | \$50 plus \$0.25 per acre | \$75 |
| New Kent | 1989 | A, F, H | \$500 | \$500 |
| Northampton | 1/1/2005 | A, F, H | \$300 plus 0.25 per acre | \$325 |
| Northumberland | 1988 | A, F, H, OS | \$20 | \$20 |
| Nottoway | 5/15/1979 | A, H, OS | \$10 | \$10 |
| Orange | 1978 | A, H | Greater of \$15 or \$0.15 per acre | \$15 |
| Page | 1979 | A, F, H, OS | \$10 plus \$0.10 per acre | \$20 |
| Pittsylvania | 1982 | A, F, H, OS | \$10 plus \$0.10 per acre | \$20 |
| Powhatan | 1976 | A, F, H, OS | \$10 | \$10 |
| Prince Edward | 7/1/1978 | A, H | \$30 for the first parcel; \$5 for each additional parcel; \$50 max. plus \$0.10 per acre | \$40 |
| Prince George | 1976 | A, F, H, OS | \$10 for first 100 acres, \$0.02 each additional acre | \$10 |
| Prince William | 1973 | A, F, H, OS | \$10 | \$10 |
| Pulaski | 1980 | A | \$15 plus \$0.10 per acre | \$25 |
| Rappahannock | 1998 | A, F, H | \$60 plus \$0.25 per acre Also \$7 revalidation fee per year | \$92 |
| Richmond | 1997 | A, F, H, OS | \$25 | \$25 |
| Roanoke | 1976 | A, F, H, OS | \$30, plus \$0.30 per acre | \$60 |
| Rockbridge | 7/1/1979 | A, F, H, OS | \$10 | \$10 |
| Rockingham | 1978 | A, F, H, OS | \$60 for initial application, plus \$60 each additional contiguous parcel | \$60 |
| Russell | 1981 | A, F, H | \$10 | \$10 |
| Shenandoah | 1979 | A, F, H, OS | \$0.20 per acre over 50 acres; min. fee of \$10 | \$20 |
| Smyth | 1980 | A, F, H, OS | \$10 plus \$0.10 per acre | \$20 |
| Southampton | 1/1/2006 | A, F, H, OS | \$20 | \$20 |
| Spotsylvania | 1978 | A, F, H, OS | \$15 first 100 acres; \$0.10 for each additional acre | \$15 |
| Stafford | 1979 | A, F, H | \$0.05 per acre; min. \$10 | \$10 |
| Tazewell | 1979 | A, F, H, OS | \$10 for each land parcel with \$0.50 fee for each additional parcel | \$10 |
| Warren | 1977 | A, F, H, OS | \$10 | \$10 |
| Washington | 1981 | A, F, H, OS | \$20 plus \$0.10 per acre | \$30 |
| Westmoreland | 1983 | A, F, H, OS | \$25 | \$25 |
| Wise | 5/8/2003 | A | \$25 plus \$0.25 per acre | \$50 |
| Wythe | 1977 | A, H | \$25 plus \$0.20 per acre | \$45 |
| York | 1980 | A, H | \$50 first 100 acres; \$0.20 for each additional acre | \$50 |

N/A Not applicable.

See last page of Table 4.1 for key to abbreviations.

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

Table 4.1 Land Use Value Assessments for Agricultural, Horticultural, Forestal, and Open Space Real Estate, 2006 (continued)

| Locality | Effective Date of Ordinance ^a | Types of Real Estate Subject to Special Assessment | Application Fee | Example: Fee for 100 Acres |
|---|--|--|--|----------------------------|
| Towns (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 | A, F | \$25 | \$25 |
| Altavista | 1982 | F, H | \$10 | \$10 |
| Amherst | 1984 | A, F, H, OS | \$10 first 100 acres, \$0.10 each additional acre | \$10 |
| Ashland | 3/1/1982 | F, H | \$10 assessed by Hanover County | \$10 |
| Blacksburg | 6/11/1991 | A, F | \$150 | \$150 |
| Bowling Green | 2002 | A, F, H, OS | \$10 assessed by Caroline County | \$10 |
| Bridgewater | 1986 | A, F, H, OS | None | N/A |
| Chatham | ... | A | None | N/A |
| Cheriton | 1/1/2005 | A, F, H, OS | None | N/A |
| Chilhowie | 7/1/1989 | A | \$10, plus \$0.10 per acre | \$20 |
| Christiansburg | 1980 | A, F, H | Assessed by Montgomery County | \$30 |
| Colonial Beach | 1983 | F | \$25 | \$25 |
| Dayton | 12/4/2000 | A, F, H, OS | Assessed by Rockingham County; Applications for use-value assessment are made to Rockingham County | \$60 |
| Front Royal | 10/8/1979 | A, F, H, OS | \$10 assessed by Warren County | \$10 |
| Haymarket | 1973 | A | \$10 assessed by Prince William County | \$10 |
| Haysi | 1980 | OS | None | N/A |
| Jonesville | 1996 | A, OS | None | N/A |
| Lebanon | 1981 | A, F, H | None | N/A |
| Leesburg | 1984 | A, F, H | None | N/A |
| Lovettsville | 1973 | A, F, H, OS | Fee assessed by Loudoun county | \$60 |
| Luray | 11/28/1984 | F, H | \$10, plus \$0.10 per acre | \$20 |
| Middleburg | 1973 | A | Determined by Loudoun County | N/A |
| Montross | 1983 | A | None | N/A |
| New Market | 1985 | H | Assessed by Shenandoah County | \$20 |
| Pamplin | 1978 | A, H | None | N/A |
| Pearisburg | 1979 | A, F, H, OS | None | N/A |
| Pulaski | 1980 | F | Assessed by Pulaski County | \$25 |
| Purcellville | 1973 | A, F, H, OS | Determined by Loudoun County | N/A |
| Remington | 7/1/1997 | A, F, H, OS | Assessed by Fauquier County | \$125 |
| Windsor | 3/13/1990 | A, F, H, OS | None | N/A |
| Wytheville | 1990 | F, H | \$10, plus \$0.10 per acre | \$20 |

N/A Not applicable.

Key to abbreviations:

A - Agricultural land

F - Forestal land

H - Horticultural land

OS - Open space land

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

Section 5

Agricultural and Forestal Districts, 2006

Local governments are permitted 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." The authority for such districts is provided by 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).

In accordance with the Agricultural and Forestal Districts Act, each district must have a core of no less than 200 acres in one parcel or in contiguous parcels. However, districts of local significance created under the act may be as small as 20 acres.¹ Further, the local governing body must review each district within four to 10 years after its creation and every four to 10 years thereafter. For

additional information relating to the creation of the districts, see § 15.2-4305.

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).²

Table 5.1 presents information for all cities, counties, and towns which reported agricultural and forestal districts. The table includes the district creation date, the acreage of the district(s) and the review period for each district. Four cities, 28 counties, and four towns report having an agricultural and forestal district ordinance in effect for the 2006 tax year. The localities reporting the most acreage in agricultural and forestal districts are the counties of Accomack, Albemarle, Culpeper, Fauquier, and Loudoun and the City of Chesapeake.

Section 4 of this publication provides details on the related program of land use assessments and cites literature that questions the effectiveness of special assessments in slowing the conversion of participating land to other uses.



¹ Under provisions of the Local Agricultural and Forestal Districts Act, only counties satisfying the following conditions are "participating localities" empowered to establish districts with this reduced acreage requirement: (1) a county with an urban county executive form of government, (2) any adjacent county having the county executive form of government, and (3) counties with population sizes ranging from 63,400 to 73,900 or from 85,000 to 90,000 [no census cited]. See §§ 15.2-4402 through -4405.

² For additional effects of agricultural and forestal districts, see §15.2-4312.

**Table 5.1
Agricultural and Forestal Districts, 2006**

| Locality | Name of District | Date Created | Review Period (Years) | Acreage |
|--|---------------------------------|--------------|-----------------------|-----------|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | |
| Chesapeake | Agriculture | 6/75 | 2 | 34,984.61 |
| | Forestal | 6/75 | 2 | 24,859.59 |
| | Horticulture | 6/75 | 2 | 741.18 |
| | Open Space | 6/75 | 2 | 627.84 |
| Hampton | City wide | 01/07/78 | 1 | 5+ |
| Staunton | Bell's Lane | 01/01/97 | 4 | 1,674.00 |
| | Merrifield | 01/01/97 | 4 | 367.00 |
| | M. O. Carr | 01/01/97 | 4 | 217.00 |
| Virginia Beach | City wide | 1973 | 1 | 36,609.00 |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | |
| Accomack | Atlantic | 06/83 | 4 | 8,254.00 |
| | Bells Neck (Pungoteague) | 09/83 | 4 | 5,043.00 |
| | Cashville | 09/83 | 4 | 1,408.00 |
| | Craddockville | 06/83 | 4 | 4,546.00 |
| | Davis Wharf A & F | 04/80 | 4 | 915.00 |
| | Greenbush | 09/83 | 4 | 1,923.00 |
| | Hacks Neck | 10/83 | 4 | 614.00 |
| | Hallwood | 10/83 | 4 | 2,676.00 |
| | Horntown A & F | 09/82 | 4 | 1,471.00 |
| | Joynes Neck (Lee) | 02/83 | 4 | 1,770.00 |
| | Leemont | 06/83 | 4 | 4,201.00 |
| | Louster | 05/83 | 4 | 9,348.00 |
| | Modestown | 12/82 | 4 | 9,916.00 |
| | Mutton Hunk (Metompkin) | 01/01/84 | 4 | 442.00 |
| | New Church | 09/83 | 4 | 11,201.00 |
| | Painter | 06/83 | 4 | 2,163.00 |
| | Parramore Island | 10/83 | 4 | 6,992.19 |
| | Pungoteague | 05/83 | 4 | 4,906.00 |
| | Scarboroughs Neck (Pungoteague) | 06/83 | 4 | 1,920.00 |
| | Shields (Pungoteague) | 06/83 | 4 | 840.00 |
| Tasley | 05/83 | 4 | 1,841.00 | |
| Wattsville | 09/83 | 4 | 1,602.00 | |
| Albemarle | Batesville | 05/02/90 | 10 | 762.11 |
| | Blue Run | 06/18/86 | 8 | 3,865.02 |
| | Buck Mountain | 01/04/89 | 10 | 352.55 |
| | Carter's Bridge | 04/20/88 | 10 | 8,911.49 |
| | Chalk Mountain | 09/06/89 | 10 | 1,298.49 |
| | Eastham | 10/02/85 | 10 | 900.09 |
| | Free Union | 09/21/88 | 10 | 1,379.27 |
| | Hardware | 11/04/87 | 10 | 4,021.48 |
| | Hatton | 06/29/83 | 10 | 641.42 |
| | High Mowing | 01/16/91 | 10 | 622.44 |
| | Ivy Creek | 11/02/88 | 7 | 219.79 |
| | Jacob's Run | 01/06/88 | 6 | 1,229.28 |
| | Keswick | 09/03/86 | 10 | 6,034.98 |
| | Kinloch | 09/03/86 | 10 | 1,564.64 |
| | Lanark | 04/20/88 | 10 | 5,815.19 |
| | Moorman's River | 12/17/86 | 10 | 10,377.93 |
| | North Fork Moorman's River | 11/17/93 | 10 | 270.48 |
| | Nortonville Local | 10/06/99 | 8 | 92.58 |
| | Panorama | 04/20/88 | 10 | 272.92 |
| | Pasture Fence Mountain | 11/17/93 | 10 | 933.92 |
| South Garden | 10/06/99 | 7 | 2,033.33 | |
| Sugar Hollow | 09/06/89 | 10 | 4,951.04 | |
| Totier Creek | 06/29/83 | 10 | 6,836.51 | |
| Yellow Mountain | 03/08/89 | 10 | 637.44 | |
| Augusta | Crimora | 05/13/98 | 10 | 1,454.00 |
| | Middle Brook | 07/08/98 | 10 | 5,620.00 |
| | Middle River | 1991 | 10 | 6,137.00 |
| | Middle River (Expanded) | 04/22/98 | 10 | 2,366.00 |
| | Middle River (Reviewed) | 12/10/97 | 10 | 7,900.00 |
| Clarke | North River | 10/22/03 | 10 | 5,192.00 |
| | Clarke County AG Amended | 03/15/92 | 6 | 28,260.95 |

Table 5.1 Agricultural and Forestal Districts, 2006 (continued)

| Locality | Name of District | Date Created | Review Period (Years) | Acreage |
|-----------------------------|---------------------------|--------------|-----------------------|-----------|
| Counties (continued) | | | | |
| Culpeper | Catalpa | N/A | 4 | 13,296.00 |
| | Cedar Mountain | N/A | 4 | 25,094.00 |
| | East Fairfax | N/A | 4 | 64.00 |
| | Jefferson | N/A | 4 | 21,982.00 |
| | Salem | N/A | 4 | 21,044.00 |
| | Stevensburg | N/A | 4 | 69,663.00 |
| | West Fairfax | N/A | 4 | 266.00 |
| Fairfax | Armstrong | 06/07/93 | 8 | 40.00 |
| | Belmont Bay Farms | 02/22/93 | 8 | 287.65 |
| | Belmont Bay Farms II | 02/11/85 | 8 | 114.99 |
| | Bierly | 01/11/99 | 8 | 24.17 |
| | Boley | 04/11/94 | 8 | 28.00 |
| | Bonnie Foster | 03/18/91 | 9 | 31.55 |
| | Cajoll | 10/31/83 | 8 | 57.38 |
| | Castro | 07/27/97 | 8 | 118.25 |
| | Cornfield | 10/31/83 | 8 | 27.91 |
| | Cox | 06/06/88 | 8 | 116.86 |
| | Eagle I | 01/14/91 | 8 | 30.05 |
| | Eagle II | 03/23/92 | 8 | 50.86 |
| | Foster | 05/14/90 | 8 | 25.51 |
| | Hanslot | 01/23/84 | 8 | 25.00 |
| | Hidden Springs Farm | 10/29/84 | 8 | 33.87 |
| | Hill's Plant Nursery | 03/23/92 | 8 | 36.10 |
| | Jarvis | 06/02/86 | 9 | 36.40 |
| | Jasper | 05/14/90 | 8 | 96.50 |
| | Jenkins | 07/27/98 | 8 | 21.40 |
| | Jewett | 03/18/91 | 8 | 25.19 |
| | JLB Associates | 06/03/91 | 8 | 34.10 |
| | Kincheloe | 03/18/96 | 8 | 24.88 |
| | Kincheloe II | 09/24/01 | 8 | 176.50 |
| | Knipling | 04/11/88 | 8 | 36.75 |
| | Krop | 07/26/99 | 8 | 22.13 |
| | Longacre Farm | 09/25/00 | 8 | 20.03 |
| | Ma | 03/12/90 | 8 | 67.98 |
| | McInturff | 11/18/96 | 8 | 20.38 |
| | Moutoux Orchard | 12/03/84 | 8 | 43.34 |
| | Orchard Spring Nursery | 02/10/92 | 8 | 33.74 |
| | Patowmac Farm | 01/26/81 | 8 | 470.99 |
| | Podolnick | 02/13/89 | 8 | 107.29 |
| | Popes Head | 01/23/84 | 8 | 31.87 |
| | Potomac Vegetable Farm II | 07/23/01 | 8 | 31.31 |
| Reed | 04/30/90 | 8 | 43.00 | |
| Rhinehart | 07/11/88 | 8 | 43.98 | |
| Richardson | 09/16/91 | 8 | 40.00 | |
| Salona | 12/14/92 | 9 | 52.40 | |
| Shreiner | 01/22/96 | 8 | 22.93 | |
| Smith | 05/14/90 | 8 | 28.66 | |
| Stone Bridge | 11/15/93 | 8 | 273.37 | |
| Thompson | N/A | N/A | 24.93 | |
| Walnut Ridge | 03/26/84 | 8 | 31.85 | |
| Whitehall | 10/31/83 | 8 | 199.84 | |
| Fauquier | Cobbler Mountain Area | 04/21/81 | 8 | 2,779.94 |
| | Fiery Run | 03/19/91 | 8 | 3,261.37 |
| | Marshall-Warrenton | 01/20/81 | 8 | 14,294.92 |
| | Middleburg-Marshall | 09/15/81 | 8 | 13,738.54 |
| | Orlean-Hume | 01/20/81 | 8 | 7,478.41 |
| | Paris Valley | 05/15/90 | 8 | 1,514.16 |
| | Red Oak Mountain | 08/19/97 | 8 | 517.73 |
| | Routt's Hill | 06/21/83 | 8 | 993.09 |
| | Southern Fauquier | 02/16/82 | 8 | 19,189.68 |
| | Spring's Valley Area | 01/20/80 | 8 | 5,538.70 |
| | The Plains | 01/20/81 | 8 | 13,344.58 |
| | Thumb Run | 07/07/92 | 8 | 866.38 |
| | Trumbo Hollow | 04/20/99 | 8 | 220.97 |
| | Upperville Area A & F | 11/08/79 | 8 | 6,969.68 |

Table 5.1 Agricultural and Forestal Districts, 2006 (continued)

| Locality | Name of District | Date Created | Review Period (Years) | Acreage |
|-----------------------------|-------------------------|--------------|-----------------------|-----------|
| Counties (continued) | | | | |
| Fluvanna | Adams Creek | 05/16/01 | 10 | 558.00 |
| | Bourne Tract | 08/04/99 | 10 | 419.00 |
| | Bowlesville | 03/17/99 | 10 | 1,490.00 |
| | Bremo Recess | 01/29/01 | 10 | 360.00 |
| | Byrd Creek | 07/21/99 | 10 | 2,645.00 |
| | Carysbrook | 07/21/99 | 10 | 3,244.00 |
| | Cunningham Acres | 11/17/99 | 10 | 629.00 |
| | Dobby Creek | 01/29/01 | 10 | 393.00 |
| | Glenarvon Addition | 09/10/02 | 10 | 476.00 |
| | Glenarvon Farm | 11/17/99 | 10 | 1,043.00 |
| | Granite Hills | 08/04/99 | 10 | 911.00 |
| | Hells Bend | 09/15/99 | 10 | 449.00 |
| | Kidds Store | 12/15/99 | 10 | 2,506.00 |
| | Lower Bremo | 01/29/01 | 10 | 800.00 |
| | North 640 | 11/17/99 | 10 | 3,134.00 |
| | Poorhouse | 01/19/00 | 10 | 755.00 |
| | Riverside | 09/10/02 | 10 | 1,097.00 |
| | Sheperds | 11/15/00 | 10 | 704.00 |
| | Shores-Hardware | 01/29/01 | 10 | 1,212.00 |
| | Stage Junction | 06/07/00 | 10 | 823.00 |
| Temperance | 04/18/01 | 10 | 416.00 | |
| Union Mills | 05/15/02 | 10 | 323.00 | |
| Upper Bremo | 09/26/00 | 10 | 1,852.00 | |
| Wilmington | 10/20/99 | 10 | 408.00 | |
| Frederick | Double Church | 1985 | 5 | 924.00 |
| | Red Bud | 2006 | 5 | 835.00 |
| | South Frederick | 1980 | 5 | 6053.00 |
| Hanover | McDonald | 09/21/78 | 6 | 2,738.00 |
| | Old Church | 04/25/79 | 6 | 8,522.00 |
| | Old Church Addition #1 | 07/23/80 | 6 | 1,449.00 |
| | Old Church Addition #2 | 11/19/80 | 6 | 15.50 |
| | Pearson's Corner | 08/28/85 | 6 | 751.50 |
| | Stanley | 09/21/78 | 6 | 713.00 |
| | Summerhill | 11/19/80 | 8 | 983.10 |
| | Wickham | 09/21/78 | 6 | 185.00 |
| Isle of Wight | Courthouse | 09/15/88 | 8 | 15,096.50 |
| | Knoxville | 04/21/83 | 10 | 4,515.03 |
| | Longview A | 06/21/79 | 10 | 8,347.03 |
| | Morgart's Beach | 07/15/82 | 10 | 606.00 |
| James City | Armistead | 12/01/86 | 4 | 311.83 |
| | Barnes Swamp | 12/01/86 | 4 | 1,884.88 |
| | Barrett's Ferry | 03/28/98 | 4 | 210.49 |
| | Carter's Grove | 1/1/02 | 4 | 320.37 |
| | Christianson's Corner | 12/01/86 | 4 | 562.16 |
| | Cranston's Pond | 12/01/86 | 4 | 1,087.58 |
| | Croaker | 11/17/86 | 4 | 1,081.82 |
| | Gordon Creek | 12/01/86 | 4 | 3,275.67 |
| | Gospel Spreading Church | 12/01/86 | 4 | 1,192.87 |
| | Hill Pleasant Farm | 11/17/86 | 4 | 573.62 |
| | Mill Creek | 12/01/86 | 4 | 3,187.43 |
| | Pates Neck | 11/17/86 | 6 | 624.30 |
| | Williamsburg Farms Inc. | 01/03/94 | 4 | 294.30 |
| | Wrights Island | 10/06/86 | 8 | 1,454.41 |
| Yarmouth Island | 12/01/86 | 4 | 2,031.40 | |
| Loudoun | Airmont | 06/02/04 | 4 | 653.87 |
| | Aldie | 01/03/04 | 5 | 2,027.14 |
| | Beaver Dam Valley | 07/21/80 | 10 | 3,278.96 |
| | Featherbed | 11/05/84 | 10 | 3,460.44 |
| | Hillbrook | 12/19/88 | 10 | 1,764.04 |
| | Leesburg | 09/06/95 | 4 | 661.63 |
| | Middleburg East | 07/18/89 | 10 | 2,350.40 |
| | Middleburg West | 07/18/89 | 10 | 5,836.36 |
| | Morven Park | 02/19/02 | 6 | 1,203.71 |
| | New Bluemont | 06/02/04 | 4 | 2,065.20 |
| New Catoclin North | 06/30/80 | 4 | 837.53 | |

Table 5.1 Agricultural and Forestal Districts, 2006 (continued)

| Locality | Name of District | Date Created | Review Period (Years) | Acreage |
|-----------------------------|--|--------------|-----------------------|-----------|
| Counties (continued) | | | | |
| Loudon (cont.) | New Catoctin South | 06/02/04 | 4 | 5,862.38 |
| | New Ebenezer | 07/21/80 | 4 | 1,936.18 |
| | New Hillsboro | 04/21/80 | 4 | 6,274.17 |
| | New Hughesville | 12/07/03 | 8 | 441.99 |
| | New Lovettsville | 01/03/05 | 4 | 2,368.17 |
| | New Lucketts | 04/13/05 | 4 | 690.68 |
| | New Mount Gilead | 12/07/03 | 4 | 2,222.23 |
| | New Mountville | 01/03/05 | 4 | 2,407.14 |
| | Oak Hill | 04/19/82 | 4 | 1,473.53 |
| | Oaklands | 04/06/05 | 10 | 310.44 |
| | Pretty Chicks Welcome | 11/21/88 | 4 | 488.49 |
| | Rockland | 11/16/87 | 10 | 629.43 |
| | Simpson-B/H | 01/06/93 | 4 | 661.58 |
| | Supercalifragilisticexpialidiously Beautiful | 07/18/89 | 10 | 190.51 |
| Upperville | 12/17/79 | 10 | 12,277.45 | |
| Louisa | Beaverdam | 04/01/94 | 10 | 654.00 |
| | Buckhill Farm | 05/04/92 | 10 | 691.48 |
| | Chaney Creek | 07/10/95 | 10 | 537.52 |
| | Cuckoo | 11/20/00 | 10 | 422.58 |
| | Ellisville | 05/04/92 | 10 | 1,564.28 |
| | Ellisville Addition | 09/06/94 | 8 | 122.46 |
| | Estelle Perkins | 07/06/99 | 5 | 206.00 |
| | Gille Baber | 07/06/99 | 5 | 1,123.05 |
| | Goldmine Creek | 05/04/92 | 10 | 3,646.41 |
| | Goldmine Creek Addition | 12/07/92 | 10 | 99.47 |
| | Green Springs | 05/04/98 | 10 | 4,061.27 |
| | Green Springs Addition | 12/18/00 | 8 | 1,617.90 |
| | Indian Creek | 11/20/00 | 10 | 484.44 |
| | Inez | 09/06/94 | 10 | 825.39 |
| | Inglewood | 08/05/96 | 10 | 647.31 |
| | Kent-Harris Boyd-Cash | 07/06/99 | 5 | 1,068.16 |
| | Mine & Hemmer | 07/06/99 | 5 | 373.00 |
| | Mountain Road | 08/03/92 | 10 | 1,960.25 |
| | Patrick Henry | 08/03/98 | 10 | 1,272.72 |
| | Shelton's Mill | 12/07/92 | 10 | 276.79 |
| | Shelton's Mill (Add.) | 02/17/98 | 4 | 35.00 |
| | South Anna | 02/17/98 | 10 | 864.16 |
| | Talley-Goodwin | 07/06/99 | 5 | 700.05 |
| | Taylor's Creek | 05/06/96 | 10 | 658.47 |
| | Winston Hall | 07/06/99 | 5 | 1,090.55 |
| | Yanceyville | 08/04/97 | 10 | 1,275.24 |
| | Middlesex | Jamaica | 1978 | 6 |
| Saluda | | 1978 | 6 | 8,976.62 |
| Pine Top | | 1978 | 6 | 6,656.25 |
| Montgomery | East of Shawsville | 09/27/82 | 8 | 5,849.00 |
| | Houchins | 10/05/81 | 8 | 2,897.00 |
| | Little River | 10/27/80 | 8 | 1,576.00 |
| | McDonalds Mill | 05/05/80 | 8 | 6,551.00 |
| | Mt. Tabor | 10/12/82 | 8 | 1,328.00 |
| | Price's Fork | 02/11/80 | 8 | 2,275.00 |
| | Riner | 03/02/81 | 8 | 10,315.00 |
| | South of Shawsville | 06/01/81 | 8 | 1,514.00 |
| | Taylor Hollow | 10/10/95 | 8 | 247.00 |
| | Texas Hollow | 10/08/90 | 8 | 514.00 |
| | West of Christiansburg | 10/27/80 | 8 | 937.00 |
| New Kent | Ashland Farm | 12/14/92 | 10 | 523.61 |
| | Cardine | 12/14/92 | 10 | 272.50 |
| | Centerview | 2001 | N/A | 302.71 |
| | East Providence Forge | 02/13/93 | 10 | 686.79 |
| | Eltham | 08/19/89 | 10 | 465.65 |
| | Evelyn | 11/28/90 | 10 | 516.65 |
| | Hampstead Northberry-Shimokins | 12/14/92 | 10 | 2,275.70 |
| | Marengo | 08/19/89 | 10 | 600.00 |
| Mountcastle | 11/28/90 | 10 | 2,342.54 | |

Table 5.1 Agricultural and Forestal Districts, 2006 (continued)

| Locality | Name of District | Date Created | Review Period (Years) | Acreage |
|-----------------------------|-----------------------------|--------------|-----------------------|-----------|
| Counties (continued) | | | | |
| New Kent (cont.) | Old Tavern | 04/09/90 | 10 | 382.16 |
| | Osborn | 12/13/93 | 10 | 234.87 |
| | Pamunkey Church | 12/13/93 | 10 | 519.59 |
| | Pamunkey Farms | 12/14/92 | 10 | 2,621.92 |
| | Pamunkey River Valley-I | 11/28/90 | 10 | 4,722.24 |
| | Pamunkey River Valley-II | 12/14/92 | 10 | 774.51 |
| | Pamunkey River Valley-III | 12/14/92 | 10 | 719.34 |
| | Pelham Swamp | 12/09/91 | 10 | 741.95 |
| | Rankin | 11/28/90 | 10 | 251.00 |
| | Slatersville | 12/08/87 | 10 | 628.20 |
| | Springfield/Natts | 12/14/92 | 10 | 935.77 |
| | The Old Dispatch | 12/14/92 | 10 | 1,425.40 |
| | Wadell | 12/09/91 | 10 | 241.00 |
| | Wahrani | 5/9/2005 | 10 | 434.47 |
| | Winslow | 12/09/91 | 10 | 215.28 |
| York River | 08/19/89 | 10 | 3,830.39 | |
| Northampton | Church Neck | 01/01/96 | 10 | 223.51 |
| | Concord Wharf | 01/01/96 | 10 | 541.75 |
| | Elkington | 06/10/02 | 10 | 1,257.09 |
| | Happy Union | 01/14/91 | 10 | 236.60 |
| | Little Bridge Town | 01/14/91 | 10 | 638.43 |
| | Old Plantation | 01/01/96 | 10 | 290.30 |
| | Picketts Harbor | 01/01/96 | 10 | 834.87 |
| | Point Pleasant | 01/01/96 | 10 | 878.05 |
| | Sheps End Little Machipango | 10/13/87 | 10 | 2,128.67 |
| | The Glebe | 01/14/94 | 10 | 561.00 |
| Waverly | 01/01/96 | 10 | 385.89 | |
| Northumberland | County wide | 1988 | 6 | 55,048.24 |
| Orange | Kenwood | 07/08/86 | 10 | 668.00 |
| Powhatan | Appomattox River | 06/10/91 | 10 | 1,345.88 |
| | Branch Creek | 06/10/91 | 10 | 552.89 |
| | Dorset | 12/09/91 | 10 | 280.00 |
| | Giles Bridge | 06/10/91 | 10 | 746.63 |
| | James River | 12/09/91 | 10 | 1,412.03 |
| | Jude's Ferry | 12/09/91 | 10 | 336.90 |
| | Old Timbers | 08/12/91 | 10 | 1,657.21 |
| | Pine | 12/09/91 | 10 | 247.00 |
| | Pineview | 08/12/91 | 10 | 251.60 |
| | Roseneath | 04/13/92 | 10 | 765.23 |
| | Skinquarter | 04/13/92 | 10 | 244.50 |
| | Trenholm | 06/10/91 | 10 | 755.96 |
| Prince William | 79-1 | 10/09/79 | 8 | 1,720.84 |
| | 80-1 | 12/04/79 | 8 | 2,015.95 |
| | 91-1 | 04/16/91 | 8 | 665.15 |
| Rappahannock | E. C. Johnson | 07/06/98 | 10 | 884.68 |
| | East Wakefield | 04/02/01 | 10 | 3,346.38 |
| | Hampton Stock Farm | 05/06/02 | 10 | 1,216.94 |
| | Haskell | 12/01/02 | 10 | 1,294.87 |
| | Jenkins Mountain | 06/07/99 | 10 | 3,994.78 |
| | Krebsler | 12/07/02 | 8 | 1,592.39 |
| | Massie-Exton | 06/07/99 | 10 | 818.44 |
| | Mulky Mountain | 04/03/00 | 10 | 5,655.06 |
| | Red Oak Valley | 2001 | 10 | 2,458.06 |
| | Thornton River | 05/06/02 | 10 | 677.54 |
| Rockingham | Cross Keys North | 04/25/01 | 7 | 699.00 |
| | Cross Keys South | 04/25/01 | 7 | 1,447.00 |
| | Dry River | 01/26/00 | 10 | 6,774.00 |
| | Keezletown North | 06/24/98 | 7 | 3,782.00 |
| | Keezletown South | 06/24/98 | 7 | 351.00 |
| | Oak Grove | 01/26/00 | 10 | 1,381.00 |
| | Ottobine | 07/11/01 | 10 | 1,647.00 |
| | Spring Creek | 01/26/00 | 10 | 2,984.00 |
| Western Rockingham | 03/29/01 | 10 | 6,825.00 | |

Table 5.1 Agricultural and Forestal Districts, 2006 (continued)

| Locality | Name of District | Date Created | Review Period (Years) | Acreage |
|--|------------------------------------|--------------|-----------------------|-----------|
| Counties (continued) | | | | |
| Shenandoah | Bauserman-Clem-Grove | 02/13/79 | 10 | 804.01 |
| | Cedar Spring Run | N/A | N/A | 415.14 |
| | Coal Mine Hollow | 1995 | 10 | 525.66 |
| | Columbia Furnace | 1995 | 10 | 1,345.87 |
| | Fishers Hill-Sandy Hook | 12/12/84 | 10 | 2,379.26 |
| | Glaize | 12/12/95 | 5 | 278.34 |
| | Jerome | 2003 | 10 | 388.35 |
| | Lebanon Church | 12/12/95 | 10 | 1,156.93 |
| | Liberty Furnace | 1995 | 10 | 1,752.29 |
| | Mill Creek | 12/12/95 | 10 | 1,334.60 |
| | Morningstar | 12/12/95 | 10 | 902.72 |
| | Mt. Jackson Area | 01/03/92 | 10 | 10,072.70 |
| | New Market | 10/08/85 | 10 | 4,780.85 |
| | Orkney Springs | 1994 | 10 | 1,180.56 |
| | Ridgeley Area | 12/12/95 | 10 | 334.64 |
| | St. Luke | 12/12/95 | 10 | 1,386.08 |
| | Toms Brook | 07/17/84 | 10 | 1,051.17 |
| | Tumbling Run | 10/10/95 | 10 | 494.57 |
| | Wakeman's Grove | 06/13/95 | 10 | 6,805.72 |
| | Woodstock East | 12/12/95 | 5 | 523.03 |
| Woodstock West | 12/12/95 | 10 | 5,720.71 | |
| Warren | Rockland | 05/16/78 | 4 | 5,989.44 |
| | South River | 12/16/03 | 7 | 192.89 |
| Wise | County wide | 12/31/05 | 1 | 1,586.37 |
| Wythe | Crockett's Cove | 1999 | 4 | 2,166.84 |
| | East Crockett's Cove | 1999 | 4 | 3,927.83 |
| | Fairview | 1989 | 10 | 2,643.23 |
| | Gunton Park | 2000 | 4 | 202.77 |
| Towns (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" | 05/12/92 | 4 | 2,086.39 |
| Christiansburg | CR | N/A | 8 | 620.04 |
| | CS | N/A | 8 | 373.16 |
| Dayton | Dayton #1 | 01/01/96 | 4 | 10.90 |
| | Dayton #2 | 01/01/96 | 4 | 8.24 |
| | Dayton #3 | 01/01/96 | 4 | 5.07 |
| | Dayton #4 | 01/01/96 | 4 | 7.01 |
| | Dayton #5 | 01/01/96 | 4 | 24.10 |
| Louisa | Chaney Creek | 01/19/99 | 6 | 62.33 |

Section 6

Property Tax Exemptions for Certain Rehabilitated Real Estate and Other Exemptions, 2006

GENERAL PROVISIONS

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 qualify for the exemption, the rehabilitated structure must be at least 15 years old for residential property or 20 years old for commercial or industrial property, and must meet other restrictions that the locality may require. Real estate containing a hotel or motel no less than 35 years of age that has been substantially renovated may 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 are determined by the governing body. Further, if rehabilitation is achieved through demolition and replacement of the structure, and the structure demolished 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, then the exemption does not apply (§ 58.1-3220).

A locality may impose a fee for applications for real property tax exemptions and credits for rehabilitated structures. Under §§ 58.1-3220, 58.1-3220.1, and 58.1-3221 a fee of not more than \$125 for residential properties and not more than \$250 for commercial, industrial, and/or apartment properties of six units or more may be applied.

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 the 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 maximum exemption periods of 10 years for residential real estate and 15 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 32 cities, 17 counties, and seven 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.

POLLUTION AND ENERGY CONSERVATION EQUIPMENT

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. In 2003, the definition for pollution control equipment was expanded to include any equipment used to grind, chip, or mulch trees or other vegetation for reuse as mulch, compost or fuel. Such property may be exempted from local taxation.

A similar exemption or partial exemption is authorized by § 58.1-3661 for certified solar energy equipment, facilities, or devices and for certified recycling equipment, facilities, or devices. Certified solar energy 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 applications which would otherwise require a conventional source of energy such as petroleum products, natural gas, or electricity. Certified recycling items are defined as machinery and equipment certified by the Department of Waste Management as integral to the recycling process and for use primarily for the purpose of abating or preventing pollution of the atmosphere or water.

Generating equipment installed after December 31, 1974, for the purpose 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 exemptions applying to property used for pollution control, recycling, solar energy, and energy conservation are summarized in **Table 6.2**. There are 19 cities, 27 counties, and four responding towns that report having at least one of the previously mentioned exemptions.



**Table 6.1
Property Tax Exemptions for Certain Rehabilitated Real Estate, 2006**

| Locality | Minimum Age of Structure (Years) | | Exemption Schedule | | | | Percentage Increase Required in Assessed Value/Square Footage | |
|--|----------------------------------|-----------------|--------------------|------------|------------------------|--------------|---|------------------------------|
| | R | C/I | R | | C/I | | R | C/I |
| | | | Years | Exempt (%) | Years | Exempt (%) | | |
| Cities (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 | N/A | 3 | | N/A | 60/N/A |
| Bristol | 25 | 25 | 7 | N/A | 1st-5th | 100% | 40/15 | 60/N/A |
| | | | | | 6th | 80% | | |
| | | | | | 7th | 60% | | |
| | | | | | 8th | 40% | | |
| | | | | | 9th | 20% | | |
| | | | | | 10th | terminates | | |
| Buena Vista ^a | 50 | I: 50 II:76 | 10 | | I: 5 II:10 | | 40/N/A | I: 60/N/A II:60/N/A |
| Charlottesville | 25 | N/A | 7 | | N/A | | 20/N/A | N/A |
| Chesapeake | 15 ^b | N/A 15 in EZ | 15 | | 15 | | 0/30 | 0/110 (multi-family only) |
| Colonial Heights | 25 | 25 | 10 | | 10 | | 25/≤100 | ≥40/100 |
| Danville ^c | 50 | 50 | N/A | | N/A | | 25/15 max. | 25/15 max. |
| Emporia | 25 | 25 | N/A | | 5 | | ≥50/<25 | ≥50/<25 |
| Fairfax | 15 | 20 | 1st-5th | 100% | See below ^d | | 15/ N/A | 30/0 ^e |
| | | | 6th | 83% | | | | |
| | | | 7th | 67% | | | | |
| | | | 8th | 50% | | | | |
| | | | 9th | 33% | | | | |
| | | | 10th | 17% | | | | |
| Falls Church | N/A | 20 | N/A | | N/A | | N/A | 50/<100 |
| Franklin | 30 | 25 | 7 | | 7 | | 40/15 | 60/25 |
| Fredericksburg | 25 | 25 | 1st | 100% | 1st | 100% | 40/15 | N/A |
| | | | 2nd | 83% | 2nd | 83% | max. | |
| | | | 3rd | 66% | 3rd | 66% | | |
| | | | 4th | 49% | 4th | 49% | | |
| | | | 5th | 32% | 5th | 32% | | |
| | | | 6th | 15% | 6th | 15% | | |
| Galax | 40 | 40 | 5 | | 5 | | 40/15 | 60/15 |
| Hampton | 25 | 25 | 1st-2nd | 100% | 1st-2nd | 100% | 40/15 | 60/25 |
| | | | 3rd-6th | 50% | 3rd-6th | 50% | | |
| Harrisonburg | 25 | 25 | 5 | | 5 | | N/A | N/A |
| Hopewell | 25 | 25 10 in EZ | 10 | | N/A | | 25/N/A | 40/N/A |
| Lexington | N/A | 25 | N/A | | | Non-Historic | N/A | 40/<10 |
| | | | | | | Historic | | |
| | | | | | | 1-4th | 75% | 100% |
| | | | | | | 5th | 60% | 80% |
| | | | | | | 6th | 45% | 60% |
| | | | | | | 7th | 30% | 40% |
| | | | | | | 8th | 15% | 20% |

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

Key to real estate abbreviations: C/I: Commercial and Industrial R: Residential EZ: Economic Zone
N/A Not applicable.

^a City of Buena Vista has two classes of real estate; Class I--structures aged 50-75 years; Class II--structures over 75 years old.

^b Applies to South Norfolk section only—census tracts 201, 202, 203, 204.

^c Structure must have been constructed prior to January 1, 1945.

^d In Fairfax City, retail structures (75 percent of street level area must be used for retail purposes): 1st- 5th year = 100 percent, 6th = 83 percent, 7th = 67 percent, 8th = 50 percent, 9th = 38 percent, 10th = 17 percent; not retail structures: 1st-5th =50 percent, 6th = 42 percent, 7th = 34 percent, 8th = 25 percent, 9th = 17 percent, 10th = 9 percent.

^e No requirement for new area. Original building size must not be reduced by greater than 70 percent.

Table 6.1 Property Tax Exemptions for Certain Rehabilitated Real Estate, 2006 (continued)

| Locality | Minimum Age of Structure (Years) | | Exemption Schedule | | | | Percentage Increase Required in Assessed Value/Square Footage | |
|--|----------------------------------|-----------------------------|---|------------|---|------------|---|---------------------|
| | R | C/I | R | | C/I | | R | C/I |
| | | | Years | Exempt (%) | Years | Exempt (%) | | |
| Cities (continued) | | | | | | | | |
| Lynchburg | 50 | 25 | 10 | | 5 | | >40/<15 | >60/N/A |
| Manassas ^f | 30 | 30 | 1st-5th | 100% | 1st-5th | 100% | 30/N/A | 30/N/A |
| | | | 6th | 80% | 6th | 80% | | |
| | | | 7th | 60% | 7th | 60% | | |
| | | | 8th | 40% | 8th | 40% | | |
| | | | 9th | 20% | 9th | 20% | | |
| Newport News | 25 | 25 | 10th | 0% | 10th | 0% | 0/N/A | 0/15 max. |
| | | | 15 | | 5 | | | |
| Norfolk ^g | 15 | 50 20 in EZ | 1st-10th | 100% | In EZ | | 20/0 | 20/0 |
| | | | 11th | 80% | 1st-14th | 100% | | |
| | | | 12th | 60% | Outside EZ | | | |
| | | | 13th | 40% | 1st-10th | 100% | | |
| | | | 14th | 20% | 11th | 80% | | |
| | | | 15th | 0% | 12th | 60% | | |
| | | | | | 13th | 40% | | |
| | | | | 14th | 20% | | | |
| | | | | 15th | 0% | | | |
| Norton | 25 | 25 | 10 | | 10 | | 40/<15 | 60/<15 |
| Petersburg | 50 | 50 | 5 ^h | | 5 ^h | | 40/N/A | 60/15 |
| Portsmouth ⁱ | I:40; II:25 | I:40 25 in EZ | 5, 10 | | 5, 10 | | 40/N/A | 60/N/A |
| Radford | 30 | 30 | 8 | | 10 | | 40/<15 | 60/N/A |
| Richmond | 15 | 20 15 in EZ | 5 | | 15 | | 20/0 | 40/0 |
| | | | | | | | | |
| Roanoke | 25 | 25 15 in EZ | 5 ^{j,k} | | 5 ^{j,k} | | ≥40/15 | 60/15 |
| Staunton ^l | 25 | 25 | 7 | | 7 | | >40/<15 | 60/0 |
| Suffolk | 25 | 25 | 10 | | 10 | | 40/<15 | 60/N/A |
| Virginia Beach | 50 | 20 | 15 | | 5 | | 20/N/A | 25/0 |
| Waynesboro | N/A | 25 | N/A | | 7 | | N/A | 60/<15 |
| Winchester | 25 | 25 | 100% of increase in value for 10 years | | 100% of increase in value for 10 years | | 40/≤15 | 60/≤15 |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | | | | | |
| Arlington | 25 | 20 in EZ | 10 (multi-family units) | | N/A | | 20/N/A | 20/N/A |
| Chesterfield | 25 ^m | 25 ^m 15 in EZ | Increased assessment for 8 years; 10 for historic homes | | Increased assessment for 5 years; 10 for historic units | | 10/<30 or 25/<30 | 15/N/A or 25/N/A |
| | | | | | | | | |
| Clarke | 50 | 50 | 10 | | 10 | | 40/ <15 | 40/ N/A |
| Culpeper | N/A | N/A 50 in EZ | N/A | | Increased assessment for 5 years | | N/A | N/A |

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

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

N/A Not applicable.

... No response provided.

^f The commercial exemption schedule for Manassas City is based on an 100% increase in size. For increase in size of 101% to 200%:

1st- 5th year= 50 percent, 6th = 40 percent, 7th = 30 percent, 8th = 20 percent, 9th = 10 percent, 10th = 0 percent. For increase in size of 201 percent to VP: 1st- 5th year = 25 percent, 6th = 20 percent, 7th = 15 percent, 8th = 10 percent, 9th = 5 percent, 10th = 0 percent

^g The City of Norfolk includes also a minimum age of 10 years with schedule exemption of 1st- 5th year = 100 percent, 6th = 80 percent, 7th = 60 percent, 8th = 40 percent, 9th = 20 percent, 10th = 0 percent.

^h Limited to first \$500,000 of increased value.

ⁱ Class I: all real estate in city except in enterprise zone; Class II: all real estate in enterprise zone.

^j For a structure with historic building designation, the exemption schedule is ten years.

^k Ordinance includes only single family residential/commercial real estate.

^l Ordinance does not allow total square footage of C/I property to be increased.

^m Minimum age is only 15 years within enterprise zones. It is 50 years for historic homes.

Table 6.1 Property Tax Exemptions for Certain Rehabilitated Real Estate, 2006 (continued)

| Locality | Minimum Age of Structure (Years) | | Exemption Schedule | | | | Percentage Increase Required in Assessed Value/Square Footage | |
|--|----------------------------------|-----------------------------------|--|---|---|---|---|----------------|
| | R | C/I | R | | C/I | | R | C/I |
| | | | Years | Exempt (%) | Years | Exempt (%) | | |
| Counties (continued) | | | | | | | | |
| Fairfax | 25 | 25 | Residential 25% Multi-family 40% | | 1-10th 11-14th 15th | 100% 80% 0% | 20/ 1000 to 3000 sq. ft. | 25/100 |
| Hanover | 25 ⁿ | 25 ⁿ | 1st-5th 6th 7th 8th 9th 10th | 100% 83% 67% 50% 33% 17% | 1st - 5th 6th 7th 8th 9th 10th | 100% 83% 67% 50% 33% 17% | 30/ N/A | 30/ N/A |
| Henrico | 26 | 26 | 7 (multi-family units) | | 7 | | ≥50/≤100 | ≥50/≤100 |
| Isle of Wight | 30 | 30 | 5 | | N/A | | 25/<15 | 25/<15 |
| Lancaster | 50 | 25 | 5 | | 10 | | 50/N/A | 40/N/A |
| Loudoun | 15-20 | N/A | 15 | | N/A | | 5-15/≤15 | N/A |
| Northampton | 20 ^o | 20 ^o 15 in EZ | 10 | | 10 | | 60/N/A | 60/N/A |
| Page | 15 | 20 | 10 | | 10 | | N/A/<15 | N/A/<15 |
| Prince William | 15 | 20 | 1st-10th 11th 12th 13th 14th | 100% 80% 60% 40% 20% | 1st-10th 11th 12th 13th 14th | 100% 80% 60% 40% 20% | 25/<30 | 25/100 max. |
| Spotsylvania | N/A | 40 | N/A | | N/A | | N/A | 60/N/A |
| Stafford | 40 ^p | 40 ^p | 7 | | 7 | | 40/ N/A | 60/ N/A |
| Warren | 50 | N/A | 10 | | N/A | | 40/15 | N/A |
| York | N/A | 20 | N/A | | See below ^q | | N/A | ≥25/<100 |
| Towns (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.) | | | | | | | | |
| Ashland | 25 | 25 & 35 for hotels & motels | N/A | | 10 | | 30/N/A | 30/N/A |
| Blacksburg | 20 | 20 | N/A | | N/A | | N/A/15 | N/A/15 |
| Boyce | 50 | 15 | 50 | | 15 | | N/A | N/A |
| Cape Charles | N/A | 20 15 in EZ | N/A | | 10 | | N/A | 60/N/A |
| Orange | 15 | 20 ^t | 10 | | 10 | | 30/N/A | 30/N/A |
| Shenandoah | 15 | 20 | 10 | | 10 | | N/A/N/A | N/A/N/A |
| Vienna | N/A | 25 | 1st-10th 11th 12th 13th 14th 15th | 100% 80% 60% 40% 20% 0% | N/A | | 25/N/A | 40/N/A |

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

Key to real estate abbreviations: C/I: Commercial and Industrial R: Residential EZ: Economic Zone
N/A Not applicable.

ⁿ Structure must be in historic district.

^o Minimum age in enterprise zones is only 15 years.

^p Structure must be deemed historic.

^q The partial exemption shall equal the amount of the difference in the value of the commercial or industrial structure immediately before rehabilitation as determined by the county tax assessor, not to exceed however \$500,000 in increased value as so determined. The exemption shall commence upon completion of the rehabilitation, and shall run with the real estate for a period of five years, or until such time as the structure may be demolished, if sooner.

^r 100 percent of increase in assessed value, exempted for 10 years; increase cannot be result of increase in square footage or land value; \$250,000 maximum exemptions.

^s 100 percent of increase in assessed value exempted for 10 years; \$500,000 maximum exemptions.

^t Hotels/motels must be no less than 35 years old.

Table 6.2
Property Tax Exemptions for Pollution Control, Recycling, Solar Energy, and Energy Conservation Equipment, 2006

| Locality | Pollution Control Equipment and Facilities | Recycling Equipment and Facilities | Solar Energy Equipment and Facilities | Generating Equipment for Energy Conservation |
|---|--|------------------------------------|---------------------------------------|--|
| Cities (Note: All cities responded to the survey. Those that answered "no" for all four items are excluded.) | | | | |
| Alexandria | No | No | Yes | No |
| Bedford | Yes | No | No | No |
| Charlottesville | No | Yes | Yes | No |
| Danville | Yes | Yes | No | No |
| Falls Church | No | No | Yes | No |
| Hampton | No | No | Yes | No |
| Hopewell | Yes | No | No | No |
| Lynchburg | Yes | Yes | Yes | No |
| Manassas | Yes | No | No | No |
| Newport News | Yes | No | No | No |
| Norfolk | Yes | No | No | No |
| Petersburg | Yes | No | No | No |
| Portsmouth | Yes | No | No | No |
| Radford | Yes | No | No | No |
| Richmond | Yes | No | No | No |
| Roanoke | Yes | Yes | Yes | No |
| Salem | Yes | No | No | No |
| Waynesboro | Yes | No | No | No |
| Winchester | Yes | Yes | Yes | Yes |
| Counties (Note: All counties responded to the survey. Those that answered "no" for all four items are excluded.) | | | | |
| Albemarle | No | No | Yes | No |
| Alleghany | Yes | No | No | No |
| Amherst | Yes | No | No | No |
| Bedford | Yes | Yes | No | No |
| Campbell | Yes | No | No | No |
| Chesterfield | Yes | No | Yes | No |
| Cumberland | Yes | No | No | No |
| Dinwiddie | Yes | Yes | Yes | Yes |
| Fairfax | No | No | Yes | No |
| Franklin | Yes | No | No | No |
| Frederick | Yes | Yes | No | No |
| Giles | Yes | No | No | No |
| Grayson | Yes | No | No | No |
| Hanover | No | No | Yes | No |
| Henrico | Yes | No | Yes | Yes |
| Isle of Wight | Yes | Yes | Yes | No |
| King & Queen | No | No | Yes | No |
| King William | Yes | No | No | No |
| Loudoun | No | No | Yes | No |
| Montgomery | Yes | No | No | No |
| Orange | Yes | No | No | No |
| Prince William | No | No | Yes | No |
| Pulaski | Yes | Yes | Yes | Yes |
| Shenandoah | Yes | Yes | No | No |
| Spotsylvania | Yes | No | Yes | No |
| Warren | Yes | Yes | Yes | Yes |
| York | Yes | No | No | No |
| Towns (Note: Towns that answered "no" or "not applicable" for all four items are excluded. For a listing of town respondents and non-respondents, see Appendix B.) | | | | |
| Front Royal | Yes | No | No | No |
| Tazewell | Yes | No | No | No |
| West Point | Yes | No | No | No |
| Wytheville | Yes | No | No | No |

Section 7

Service Charges on Tax-Exempt Property, 2006

Sections 58.1-3400 through 58.1-3407 of the *Code of Virginia* authorize localities to impose service charges 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 nonprofit 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. However, the service charge may still be levied on faculty and staff housing of state educational institutions, and on property of the Virginia Port Authority, 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.

For 1) properties owned by religious organizations and used for religious purposes or 2) properties used for private, non-profit educational or charitable purposes, 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 at

private educational institutions). 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, except real estate owned by the United States government or by any of its instrumentalities.

The City of Richmond, as the seat of state government, clearly satisfies the 3 percent requirement. In addition, a number of other localities impose service charges either because they have faculty and staff housing or because they claim to exceed the 3 percent rule. The primary reason for the claim is the presence of a state institution of higher education or of a state correctional institution. However, in instances where the 3 percent requirement may not have been reached, an affected state agency may voluntarily have agreed to pay a service charge.

We determined that from follow-up questions after the original survey that localities that have state educational institutions and which also charge the service fee include the cities of Charlottesville (University of Virginia), Fredericksburg (University of Martha Washington), Harrisonburg (James Madison University), Lexington (Virginia Military Institute), and Norfolk (Old Dominion University) and the County of Wise (University of Virginia at Wise). Counties that impose service charges based on the presence of correctional institutions include Brunswick (Brunswick Correctional Center and Brunswick Work Center for Women), Buckingham (Buckingham Correctional Center and Dillwyn Correctional Center), Greensville (Greensville Correctional Center and Greensville Work Center), Southampton (Southampton Correctional Center, Southampton Work Center for Men, Southampton Pre-Release and Work Center for Women, and Deerfield Correctional Center), and Wise (Red Onion State Prison, Wallens Ridge State Prison, and Wise Correctional Unit #18). Table 7.1 shows that 13 cities and seven counties impose a service charge of some sort on state-owned or privately-owned property.



Table 7.1
Service Charges on Tax-exempt Property, 2006

| Locality | Rate per \$100 of Assessed Value | |
|---|---|--|
| | State-owned | Privately-owned |
| Cities (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 | \$0.89 ^a |
| Charlottesville | \$0.99 ^a | N/A |
| Fredericksburg | \$0.89 ^a | N/A |
| Harrisonburg | \$0.12 | \$0.12 |
| Lexington | 50% of real estate tax rate ^b | 50% of real estate tax rate ^a |
| Norfolk | \$0.2347 | N/A |
| Petersburg | N/A | \$0.28 |
| Richmond | Partial Assessment: \$0.481 Full Assessment: \$0.561 | |
| Roanoke | N/A | \$1.21 |
| Salem | N/A | \$0.24 |
| Staunton | N/A | Fire and police: \$0.20 Education housing: \$0.50 |
| Williamsburg | N/A | \$0.25 |
| Winchester | N/A | \$0.01 |
| Counties (Note: All counties responded to the survey. Those that answered "no" or "not applicable" for the item in this table are excluded.) | | |
| Albemarle | Varies ^c | Varies ^c |
| Brunswick | \$0.23 | \$0.60 |
| Buckingham | \$0.000767 | \$0.001539 |
| Greensville | \$0.235564 | N/A |
| Roanoke | N/A | 20% of real estate tax rate ^a |
| Southampton | \$0.087382 | N/A |
| Wise | \$0.20 | N/A |
| Towns (Note: No towns impose this fee.) | | |
| N/A Not applicable. | | |
| ^a Number verified by locality. | | |
| ^b Locality's real estate tax rate can be found in Table 2.1. | | |
| ^c Albemarle County states that its percentages actually can vary by agreement with each separate property owner. | | |

Section 8

Merchants' Capital Tax, 2006

The merchants' capital tax accounted for 0.1 percent of tax revenue for counties and 2.5 percent for towns in fiscal year 2005. No cities employ the tax. The relative importance of the merchants' capital tax varies in the localities that collect it. For information on individual localities, see Appendix C.

The *Code of Virginia*, §§ 58.1-3509 and 58.1-3510, provides that localities may impose a local tax on merchants' capital. Localities also have the option to exempt specific merchants from part or all of the tax. 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 a business, professional, and occupational license (BPOL) tax.¹ A number of localities impose both of these taxes; but these localities do not use the BPOL tax for retail sales. 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 reducing the nominal rate, the assessment ratio, or both.

The merchants' capital tax is used by 46 Virginia counties. The other 49 counties and all of the cities use the BPOL tax in lieu of the merchants' capital tax. Those counties employing the merchants' capital tax generally have one or more incorporated towns that are business centers and that impose the BPOL tax. This precludes the counties from using the BPOL tax within the town boundaries. In contrast, counties can impose the merchants' capital tax within town boundaries even if a town has a BPOL tax. Most of the towns that tax business use the BPOL tax. Only seven of the responding towns reported authorizing the use the merchants' capital tax.

Table 8.1 shows the nominal tax rates per \$100 for the counties and towns, the value used for assessment, and the percentage of value. The unweighted mean of the nominal tax rate for counties is \$2.06 per \$100 of assessed value. The median is \$1.04 and the first and third quartiles are \$0.72 and \$3.11, respectively. The unweighted mean of the nominal tax rate for towns is \$0.67 per \$100 of assessed value. The median is \$0.75, and the first and third quartiles are \$0.31 and \$1.00, respectively.

Merchants' Capital Tax Rate

| Nominal Rate/\$100 | Number of Localities | | |
|--------------------|----------------------|-------|-------|
| | Counties | Towns | Total |
| Up to \$0.74 | 13 | 3 | 16 |
| \$0.75 to \$1.49 | 15 | 3 | 18 |
| \$1.50 to \$2.99 | 6 | 0 | 6 |
| \$3.00 to \$4.49 | 8 | 0 | 8 |
| \$4.50 and over | 4 | 0 | 4 |
| Total | 46 | 6 | 52 |

A majority of the localities that impose the merchants' capital tax compute the assessment of capital on a percentage of the original cost. Of the 46 counties and six towns listed in Table 8.1, 42 report using original cost as a basis for assessment. Information on nominal tax rates of towns that

¹ An exception is made in regard to daily rental taxes. Localities with a BPOL ordinance are permitted to impose a daily rental tax that is included in the *Code* under the merchants' capital tax (see § 58.1-3510.1).

did not respond to the survey can be found in the Virginia Department of Taxation's publication, *Local Tax Rates: Tax Year 2004*.² Please note that the rates in the Virginia Department of Taxation's publication are for the 2004 tax year; it is the most recent information available for towns that did not respond to the Cooper Center survey.

Table 8.2 lists the components of the merchants' capital tax imposed by the localities. Of the 46 counties that impose the tax, all report imposing the inventory tax component of the tax. Twenty-two impose the rental vehicle tax, and 27 report imposing a daily rental tax.



² The survey is available on the web at: http://www.tax.virginia.gov/Web_PDFs/LocalRatesSurvey2004.pdf (8/30/2006).

Table 8.1
Merchants' Capital Tax, Basic Features, 2006

| Locality | Tax Assessment: In-House (In) or Contract (C) | Nominal Tax Rate (per \$100) | Assessment Method | Assessment Percentage (%) |
|--|---|------------------------------------|----------------------|--|
| Cities (Note: No cities imposed this tax.) | | | | |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | |
| Amherst | In | \$3.95 | Original Cost | 20 |
| Appomattox | In | \$1.00 | Original Cost | 85 |
| Bedford | In | \$1.10 | Original Cost | 20 |
| Bland | In | \$0.89 | Original Cost | 100 |
| Brunswick | In | \$1.20 | Original Cost | 100 |
| Buchanan | In | \$2.00 | Original Cost | 10 |
| Buckingham | In | \$1.00 | Depreciated Cost | 100 |
| Carroll | In | \$2.30 | Original Cost | 30 |
| Charles City | In | \$2.80 | Original Cost | 100 |
| Charlotte | In | \$3.20 | Original Cost | 10 |
| Craig | In | \$3.50 | Original Cost | 25 |
| Dickenson | In | \$10.50 | Original Cost | 10 |
| Essex | In | \$3.75 | Original Cost | 5 |
| Floyd | In | \$3.50 | Original Cost | 15 |
| Franklin | In | \$1.08 | Original Cost | 100 |
| Giles | In | \$0.75 | Original Cost | 100 |
| Grayson | In | \$6.70 | Original Cost | 10 |
| Hanover | In | \$1.90 | Original Cost | 10 |
| Highland | In | \$1.00 | Merchant's Inventory | 20 |
| King & Queen | In | \$0.65 | Original Cost | 100 |
| Lancaster | In | \$1.00 | Original Cost | 50 |
| Lee | In | \$1.41 | Fair Market Value | 30 |
| Louisa | In | \$0.65 | Original Cost | 100 |
| Lunenburg | In | \$1.20 | Original Cost | 40 |
| Madison | In | \$0.86 | Original Cost | 100 |
| Mecklenburg | In | \$0.72 | Original Cost | 100 |
| Montgomery | In | \$3.50 | Original Cost | 20 |
| Northampton | In | \$6.25 | Original Cost | 10 |
| Northumberland | In | \$1.00 | Original Cost | 50 |
| Orange | In | \$0.40 | Original Cost | 100 |
| Pittsylvania | In | \$2.75 | Original Cost | 30 |
| Prince Edward | In | \$0.70 | Original Cost | 100 |
| Pulaski | In | \$4.80 | Original Cost | \$1-\$300,000=22% \$300,001-\$20,000,000=5% >\$20,000,000=1% |
| Richmond | In | \$3.50 | Original Cost | 50 |
| Rockingham | In | \$0.87 | Original Cost | 67 |
| Russell | In | \$0.65 | Original Cost | 20 |
| Scott | In ^a | \$0.72 | Original Cost | 100 |
| Shenandoah | In | \$0.60 | Original Cost | 100 |
| Smyth | In | \$0.40 | Original Cost | 100 |
| Southampton | In | \$0.50 | Fair Market Value | 100 |
| Stafford | In | \$0.50 | Original Cost | 100 |
| Sussex | In | \$1.00 | Original Cost | 100 |
| Tazewell | In | \$4.30 | Original Cost | 20 |
| Westmoreland | In | \$0.50 | Original Cost | 100 |
| Wise | In | \$2.85 | Fair Market Value | 45 |
| Wythe | In | \$0.56 | Original Cost | 100 |

^a Scott County allows the business to estimate its inventory and compares the estimate with the Form 1040, Schedule C.

Table 8.1 Merchants' Capital Tax, Basic Features, 2006 (continued)

| Locality | Tax | | Assessment Method | Assessment Percentage (%) |
|--|---|------------------------------------|----------------------|---------------------------|
| | Assessment: In-House (In) or Contract (C) | Nominal Tax Rate (per \$100) | | |
| Towns (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.) | | | | |
| Charlotte Court House | In | \$1.00 | Fair Market Value | 100 |
| Drakes Branch | C | \$1.10 | Original Cost | 10 |
| Iron Gate | C | \$0.15 | Fair Market Value | 35 |
| Jonesville | C | \$0.25 | Fair Market Value | 100 |
| Monterey | In | \$1.00 | Merchant's Inventory | 20 |
| New Castle | In | \$0.50 | Fair Market Value | 100 |

Table 8.2
Merchants' Capital Tax Provisions About Taxation of Inventories, Rental Vehicles, and Rental Property, 2006

| Locality | Inventory Tax | Rental Vehicle Tax | Rental Property Tax |
|--|---------------|--------------------|---------------------|
| Cities (Note: No cities imposed this tax.) | | | |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | |
| Amherst | Yes | Yes | Yes |
| Appomattox | Yes | No | No |
| Bedford | Yes | Yes | Yes |
| Bland | Yes | Yes | Yes |
| Brunswick | Yes | No | No |
| Buchanan | Yes | No | No |
| Buckingham | Yes | No | No |
| Carroll | Yes | Yes | Yes |
| Charles City | Yes | Yes | Yes |
| Charlotte | Yes | Yes | Yes |
| Craig | Yes | No | Yes |
| Dickenson | Yes | No | No |
| Essex | Yes | Yes | Yes |
| Floyd | Yes | No | No |
| Franklin | Yes | No | Yes |
| Giles | Yes | No | No |
| Grayson | Yes | No | No |
| Hanover | Yes | Yes | Yes |
| Highland | Yes | No | No |
| King & Queen | Yes | Yes | Yes |
| Lancaster | Yes | Yes | Yes |
| Lee | Yes | Yes | Yes |
| Louisa | Yes | Yes | Yes |
| Lunenburg | Yes | No | Yes |
| Madison | Yes | Yes | Yes |
| Mecklenburg | Yes | Yes | Yes |
| Montgomery | Yes | Yes | Yes |
| Northampton | Yes | No | No |
| Northumberland | Yes | No | No |
| Orange | Yes | No | No |
| Pittsylvania | Yes | No | Yes |
| Prince Edward | Yes | No | No |
| Pulaski | Yes | Yes | Yes |
| Richmond | Yes | No | No |
| Rockingham | Yes | Yes | Yes |
| Russell | Yes | No | No |
| Scott | Yes | Yes | Yes |
| Shenandoah | Yes | No | No |
| Smyth | Yes | No | No |
| Southampton | Yes | No | No |
| Stafford | Yes | No | Yes |
| Sussex | Yes | Yes | No |
| Tazewell | Yes | Yes | Yes |
| Westmoreland | Yes | Yes | Yes |
| Wise | Yes | Yes | Yes |
| Wythe | Yes | Yes | Yes |
| Towns (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.) | | | |
| Charlotte Court House | Yes | Yes | Yes |
| Cheriton | Yes | No | No |
| Drakes Branch | Yes | No | No |
| Elkton | Yes | No | No |
| Monterey | Yes | No | No |
| New Castle | Yes | No | No |
| Timberville | Yes | No | No |

Section 9

Tangible Personal Property Tax, 2006

The personal property tax is the second most important source of tax revenue for localities. In fiscal year 2005, it accounted for 8.6 percent of tax revenue for cities, 10.9 percent for counties, and 4.0 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns may vary significantly. For information on individual localities, see Appendix C.

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, localities may elect to exempt household goods and personal effects from taxation; under § 58.1-3505, they may also exempt certain farm animals, products, and machinery. In addition, according to § 58.1-3506, 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 for senior or handicapped citizens; privately owned camping trailers and motor homes, as defined in § 46.2-100, 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 that 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*).

During the 2006 session of the General Assembly, several categories of personal property were modified. All-terrain vehicles and off-road motorcycles were deemed exempt from the local property tax and so could not qualify as a vehicle for purposes of personal property tax relief. Watercraft classes were modified to include boats weighing five tons or more and not used solely for business purposes, boats weighing less than five tons and not used solely for business purposes, and boats over five tons used solely for business purposes. Aircraft received a new category: those having a gross empty weight of at least 20,000 pounds and that are not owned and operated by scheduled air carriers.

Residents are allowed to question the appropriateness of and to appeal any specific tax. In the last year, the application for review process was begun in 36 localities and final local determinations were reached in seven localities.

MOTOR VEHICLE TAX

Historically, the most important tangible personal property category has been motor vehicles. This tax is often called the “car tax,” even though it covers sport utility vehicles, pickup and panel trucks, large trucks, minivans, and motorcycles 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, see the Cooper Center’s *1995 Tax Rates, Virginia’s Cities, Counties, and Selected Towns*, Section 9.1).

The Personal Property Tax Relief Act (PPTRA) of 1998 (§ 58.1-3524) immediately eliminated the tangible personal property tax imposed on vehicles valued at \$1,000 or less. For passenger cars, pickup or panel trucks, and motorcycles valued over \$1,000 and owned or leased by natural persons and used for non-business purposes, the tax was eliminated on the first \$20,000 of value over a five year period. Twelve and one-half percent of the tax was eliminated in tax year 1998, 27.5 percent in 1999, 47.5 percent in 2000 and 70 percent in 2001. One hundred percent was slated to be eliminated in 2002 and thereafter, but this final step was reversed as part of the solution to Virginia's budget crisis in 2003. Instead, a special session of the House and Senate determined that the state would freeze what it was giving to localities at \$950 million annually. Beginning tax year 2006, each locality's percentage share from the state will be based upon its actual share of the state reimbursements from tax year 2005. Each locality receiving a state reimbursement will have to reduce its rate on the first \$20,000 value so that the sum of local tax revenue and state reimbursement to the locality approximates what the locality would have received based on the valuation method and the tax rate before the car tax rebate became law.

Since 1997, 34 counties and eight cities have raised their effective tax rate on motor vehicles. They are the counties of Amelia, Amherst, Bland, Buckingham, Campbell, Charlotte, Craig, Culpeper, Cumberland, Dickenson, Floyd, Giles, Gloucester, Grayson, Greene, Halifax, Henry, King William, Lee, Louisa, Madison, Mathews, Mecklenburg, Nottoway, Page, Patrick, Prince Edward, Pulaski, Rappahannock, Rockbridge, Russell, Scott, Wise, and Wythe, and the cities of Buena Vista, Chesapeake, Fairfax, Lynchburg, Newport News, Portsmouth, Radford, and Winchester. In contrast, Charles City County and the City of Martinsville have reduced their effective rates. Regardless of these changes, the state continues to make reimbursements based on 1997 effective rates as provided by the PPTRA.

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* (NADA) 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. All cities and counties in Virginia levy this tax on 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 alternative valuations for a specified make of automobile. To do this, an adjusted effective tax rate was calculated for each locality based on the NADA retail value of a 2005 Toyota Camry LE four-door sedan with a four-cylinder engine. In recent years, the

Camry has been the best selling car in the U.S. The base data, summarized in the table below, were obtained from NADA's *Official Used Car Guide*.

NADA Value, 2005 Toyota Camry

| Concept | NADA Value (\$) | % of NADA Retail Value |
|---------------------|-----------------|------------------------|
| Retail value (RV) | 18,600 | 100 |
| Trade-in value (TV) | 16,050 | 86 |
| Loan value (LV) | 14,450 | 78 |

Source: National Automobile Dealers Association, *Official Used Car Guide* (January 2005).

The 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 effective tax rates are the same. The table below summarizes the dispersion of the effective tax rates among localities:

Effective Tax Rates Among Localities

| Effective Rate/\$100 | Number of Localities | | |
|----------------------|----------------------|----------|--------|
| | Cities | Counties | Towns |
| \$0.00 to \$1.50 | 3 | 16 | 101 |
| \$1.51 to \$3.00 | 16 | 51 | 8 |
| \$3.01 to \$5.00 | 20 | 28 | 0 |
| Total | 39 | 95 | 109 |
| Median | \$2.93 | \$2.51 | \$0.52 |
| 1st Quartile | \$2.54 | \$1.77 | \$0.35 |
| 3rd Quartile | \$2.93 | \$3.11 | \$0.84 |

N/A Not applicable.

Besides the effective tax rate, **Table 9.1** also provides data on the assessment value, 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 for the 128 towns that reported imposing the tangible personal property tax on motor vehicles.

The assessment value is important because it provides an estimate of the percent of retail value the locality will assign to the automobile when determining the effective tax rate discussed earlier. The assessment value used varied among localities. The following table shows the frequency of each valuation method among localities. Since many towns use the same concept as their respective counties a tally is not shown for them.

Frequency of Valuation Methods

| Valuation method | Number of Localities | | |
|------------------|----------------------|----------|-------|
| | Cities | Counties | Total |
| Loan value | 19 | 59 | 78 |
| Trade-in value | 16 | 21 | 37 |
| Retail value | 4 | 15 | 19 |
| Total | 39 | 95 | 134 |

Localities incorporate an assessment ratio in helping establish an effective tax rate. Most cities and counties use a 100 percent ratio of whatever value concept they adopt. The following table summarizes the dispersion of assessment rates.

Dispersion of Assessment Ratios

| Ratio | Number of Localities | | |
|------------|----------------------|----------|-------|
| | Cities | Counties | Total |
| 20% to 65% | 3 | 9 | 12 |
| 66% to 99% | 3 | 1 | 4 |
| 100% | 33 | 85 | 118 |
| Total | 39 | 95 | 134 |

Most cities and counties do not provide special personal property tax relief for the elderly or disabled. Only six cities and 20 counties provide relief for the elderly and only eight cities and 24 counties for the disabled.

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 2004*.¹ The rates in the Virginia Department of Taxation's publication are for the 2004 tax year; this is the most recent information available for towns that did not respond to the Cooper Center survey.

Table 9.2 provides the personal property tax due date(s), the effective date of assessment, options for payment of the personal property tax, categories of vehicles for which proration is offered, and the Personal Property Tax Relief Act (PPTRA) method of tax relief used beginning in 2006. In the survey, it was determined that 27 cities, 71 counties, and 105 towns collect the tax once a year, while 12 cities, 24 counties, and six towns collect it semi-annually. The most common due dates for payment of the tax are June 5 and December 5. Also, localities predominantly indicate January 1 as the effective date of assessment. Of the localities that report imposing personal property tax on motor vehicles, 14 cities, 34 counties, and 17 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, 24 cities, 29 counties, and 21 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, based on the listing in Appendix B.

Regarding the PPTRA method of relief, cities and counties overwhelmingly use the specific relief method that provides the same percentage of relief for all qualifying vehicles. Of the towns that answered the question, most said they also used the specific relief method providing

the same percentage for all qualifying vehicles. However, many towns did not answer the question. We assume these towns use the same method as is used by the county in which they reside.

Table 9.3 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.

OTHER PERSONAL PROPERTY TAXES

Tangible personal property taxes may be imposed by Virginia localities on other types of equipment. There are about fifteen categories in addition to motor vehicles, ranging from farm related equipment, to construction and generating equipment, and to recreational vehicles and mobile homes.

Table 9.4 displays tangible personal property taxes on heavy tools and machinery, computers, and generating equipment for business use for cities, counties, and 31 reporting towns. The table below summarizes how many localities impose each tax in Table 9.4.

Taxes on Heavy Tools & Machinery, Computer Hardware, and Generating Equipment

| Item | Number of Localities Imposing Tax | | |
|---------------------------|-----------------------------------|----------|-------|
| | Cities | Counties | Towns |
| Heavy tools and machinery | 39 | 89 | 27 |
| Computer hardware | 39 | 90 | 23 |
| Generating equipment | 25 | 55 | 9 |

Table 9.5 displays tax rates on research and development and on business furniture and fixtures for cities, counties, and 12 respondent towns. The table below shows how many localities report having each of taxes listed in Table 9.5.

Taxes on Research & Development and Furniture & Fixtures

| Item | Number of Localities Imposing Tax | | |
|--------------------------|-----------------------------------|----------|-------|
| | Cities | Counties | Towns |
| Research and development | 25 | 57 | 8 |
| Furniture and fixtures | 39 | 91 | 11 |

Table 9.6 displays tax rates on farm equipment, live-stock, and household goods for cities, counties, and nine respondent towns. The table below shows how many localities report having each of taxes listed in Table 9.6.

Taxes on Livestock, Farm Equipment, and Household Goods

| Item | Number of Localities Imposing Tax | | |
|-----------------|-----------------------------------|----------|-------|
| | Cities | Counties | Towns |
| Livestock | 4 | 15 | 0 |
| Farm equipment | 8 | 28 | 9 |
| Household goods | 0 | 1 | 0 |

¹ See http://www.tax.virginia.gov/Web_PDFs/LocalRatesSurvey2004.pdf (9/08/2006).

Table 9.7 displays tax rates on boats and aircraft for cities, counties, and 66 respondent towns. The table below shows how many localities report having each of taxes listed in Table 9.7.

Taxes on Boats Over Five Tons, Pleasure Boats, and Aircraft

| Item | Number of Localities Imposing Tax | | |
|----------------------|-----------------------------------|----------|-------|
| | Cities | Counties | Towns |
| Boats over five tons | 33 | 82 | 53 |
| Pleasure boats | 34 | 90 | 59 |
| Aircraft | 19 | 85 | 31 |

Table 9.8 displays tax rates on antique motor vehicles, recreational vehicles, and mobile homes for cities, counties, and 76 respondent towns. The table below shows how many localities have each of the taxes listed in Table 9.8.

Taxes on Antique Motor Vehicles, Recreational Vehicles, and Mobile homes

| Item | Number of Localities Imposing Tax | | |
|------------------------|-----------------------------------|----------|-------|
| | Cities | Counties | Towns |
| Antique motor vehicles | 15 | 52 | 39 |
| Recreational vehicles | 34 | 75 | 41 |
| Mobile homes | 30 | 87 | 64 |



**Table 9.1
Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2006**

| Locality | Assessment Value Concept* | Tax Rate/\$100 | Share of Retail Value (%) [†] | Assessment Ratio (%) | Effective Rate/\$100 | Tax Relief for: | |
|---|---------------------------|--------------------|--|----------------------|----------------------|-----------------|----------|
| | | | | | | Elderly | Disabled |
| Cities (All cities responded to this survey.) | | | | | | | |
| Alexandria ^a | TV | \$4.75 | 86 | 100 | \$4.09 | Yes | Yes |
| Bedford | TV | \$1.80 | 86 | 100 | \$1.55 | No | No |
| Bristol | LV | \$6.00 | 78 | 30 | \$1.40 | Yes | Yes |
| Buena Vista | RV | \$6.75 | 100 | 100 | \$6.75 | No | No |
| Charlottesville | LV | \$4.20 | 78 | 100 | \$3.28 | No | No |
| Chesapeake ^b | LV | \$4.08 | 78 | 100 | \$3.18 | No | No |
| Colonial Heights | LV | \$3.50 | 78 | 100 | \$2.73 | No | No |
| Covington | RV | \$5.60 | 100 | 50 | \$2.80 | No | No |
| Danville | TV | \$3.00 | 86 | 100 | \$2.58 | No | No |
| Emporia | LV | \$5.00 | 78 | 100 | \$3.90 | No | No |
| Fairfax | TV | \$3.79 | 86 | 100 | \$3.26 | No | No |
| Falls Church | TV | \$4.71 | 86 | 100 | \$4.05 | Yes | Yes |
| Franklin | TV | \$4.50 | 86 | 100 | \$3.87 | No | No |
| Fredericksburg | RV | \$2.99 | 100 | 90 | \$2.69 | No | No |
| Galax | LV | \$1.42 | 100 | 100 | \$1.42 | No | No |
| Hampton | LV | \$4.25 | 78 | 100 | \$3.32 | No | Yes |
| Harrisonburg | TV | \$3.00 | 86 | 100 | \$2.58 | No | No |
| Hopewell | LV | \$3.05 | 78 | 100 | \$2.38 | No | No |
| Lexington | TV | \$3.95 | 86 | 100 | \$3.40 | No | No |
| Lynchburg | TV | \$3.80 | 86 | 100 | \$3.27 | No | No |
| Manassas | TV | \$3.05 | 86 | 100 | \$2.62 | Yes | Yes |
| Manassas Park | TV | \$3.50 | 86 | 100 | \$3.01 | No | No |
| Martinsville | LV | \$2.30 | 78 | 80 | \$1.44 | No | No |
| Newport News | LV | \$4.25 | 78 | 100 | \$3.32 | Yes | Yes |
| Norfolk | LV | \$4.00 | 78 | 100 | \$3.12 | No | No |
| Norton | TV | \$1.85 | 86 | 100 | \$1.59 | No | No |
| Petersburg | LV | \$4.30 | 78 | 100 | \$3.35 | No | No |
| Poquoson | LV | \$3.85 | 78 | 100 | \$3.00 | No | No |
| Portsmouth | LV | \$5.00 | 78 | 100 | \$3.90 | No | No |
| Radford | TV | \$2.44 | 86 | 100 | \$2.10 | No | No |
| Richmond | TV | \$3.70 | 86 | 100 | \$3.18 | No | No |
| Roanoke | LV | \$3.45 | 78 | 100 | \$2.69 | No | No |
| Salem | LV | \$3.20 | 78 | 100 | \$2.50 | No | No |
| Staunton | RV | \$2.00 | 100 | 100 | \$2.00 | No | No |
| Suffolk | LV | \$4.25 | 78 | 100 | \$3.32 | No | No |
| Virginia Beach | LV ^c | \$3.70 | 78 | 100 | \$2.89 | Yes | Yes |
| Waynesboro | RV | \$5.00 | 100 | 50 | \$2.50 | No | No |
| Williamsburg | LV | \$3.50 | 78 | 100 | \$2.73 | No | Yes |
| Winchester | TV | \$4.50 | 86 | 90 | \$3.48 | No | No |
| City adjusted effective tax rates (\$ per \$100): | | | | | | | |
| Median | | | | | \$2.93 | | |
| First quartile | | | | | \$2.54 | | |
| Third quartile | | | | | \$3.32 | | |
| Maximum | | | | | \$4.09 | | |
| Minimum | | | | | \$1.40 | | |
| Counties (All counties responded to the survey.) | | | | | | | |
| Accomack | LV | Dist. 2 @ \$3.30 | 78 | 100 | \$2.57 | No | No |
| | | Dist. 3 @ \$3.27 | 78 | 100 | \$2.55 | No | No |
| | | Dist. 4&5 @ \$3.27 | 78 | 100 | \$2.55 | No | No |
| | | Dist. 6 @ \$3.16 | 78 | 100 | \$2.46 | No | No |
| Albemarle | LV | \$4.28 | 78 | 100 | \$3.34 | No | No |
| Alleghany | LV | \$5.95 | 78 | 50 | \$2.32 | No | No |
| Amelia | LV | \$3.50 | 78 | 100 | \$2.73 | No | No |
| Amherst | LV | \$3.25 | 78 | 100 | \$2.54 | No | No |

* Key to abbreviations:

LV: Loan value RV: Retail value TV: Trade-in value WV: Wholesale value

[†] Percent of retail value is based on ratio of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.

^a The City of Alexandria uses the Manufacturer's Suggested Retail Price (95%) as an alternative valuation method.

^b The City of Chesapeake added \$0.08 for Mosquito Control.

^c The City of Virginia Beach uses average financial value and average loan value.

Table 9.1 Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2006
(continued)

| Locality | Assessment Value Concept* | Tax Rate/\$100 | Share of Retail Value (%)† | Assessment Ratio (%) | Effective Rate/\$100 | Tax Relief for: | |
|------------------------|---------------------------|----------------|----------------------------|----------------------|----------------------|-----------------|----------|
| | | | | | | Elderly | Disabled |
| Appomattox | RV | \$3.50 | 100 | 50 | \$1.75 | No | No |
| Arlington ^d | LV | \$4.40 | 78 | 100 | \$3.34 | No | No |
| Augusta | LV | \$1.90 | 78 | 100 | \$1.48 | No | No |
| Bath ^e | TV | \$0.20 | 86 | 100 | \$0.17 | No | No |
| Bedford | RV | \$8.50 | 100 | 20 | \$1.70 | No | No |
| Bland | LV | \$2.29 | 78 | 100 | \$1.79 | No | No |
| Botetourt | LV | \$2.55 | 78 | 100 | \$1.99 | No | No |
| Brunswick | LV | \$3.40 | 78 | 100 | \$2.65 | No | No |
| Buchanan | LV | \$1.95 | 78 | 100 | \$1.52 | No | No |
| Buckingham | LV | \$4.05 | 78 | 100 | \$3.16 | No | No |
| Campbell | RV | \$3.85 | 100 | 50 | \$1.93 | No | No |
| Caroline | RV | \$6.25 | 100 | 40 | \$2.50 | No | No |
| Carroll | LV | \$1.30 | 78 | 100 | \$1.01 | No | No |
| Charles City | LV | \$3.40 | 78 | 85 | \$2.25 | No | No |
| Charlotte | TV | \$3.00 | 86 | 100 | \$2.58 | No | No |
| Chesterfield | LV | \$3.60 | 78 | 100 | \$2.81 | Yes | Yes |
| Clarke | TV | \$4.00 | 86 | 100 | \$3.44 | No | No |
| Craig | LV | \$3.00 | 78 | 100 | \$2.34 | No | No |
| Culpeper | TV | \$3.50 | 86 | 100 | \$3.01 | No | No |
| Cumberland | TV | \$4.50 | 86 | 100 | \$3.87 | No | No |
| Dickenson | LV | \$1.69 | 78 | 100 | \$1.32 | Yes | Yes |
| Dinwiddie | LV | \$4.90 | 78 | 100 | \$3.82 | Yes | Yes |
| Essex | LV | \$3.50 | 78 | 100 | \$2.73 | No | No |
| Fairfax | TV | \$4.57 | 86 | 100 | \$3.93 | Yes | Yes |
| Fauquier | LV | \$4.65 | 78 | 100 | \$3.63 | No | No |
| Floyd | LV | \$2.70 | 78 | 100 | \$2.11 | No | No |
| Fluvanna | TV | \$3.70 | 86 | 100 | \$3.18 | No | No |
| Franklin | LV | \$1.67 | 78 | 100 | \$1.30 | No | No |
| Frederick | TV | \$4.20 | 86 | 100 | \$3.61 | Yes | Yes |
| Giles | RV | \$1.85 | 100 | 100 | \$1.85 | No | No |
| Gloucester | RV | \$2.20 | 100 | 100 | \$2.20 | No | No |
| Goochland | LV | \$4.00 | 78 | 100 | \$3.12 | No | No |
| Grayson | LV | \$1.50 | 78 | 100 | \$1.17 | No | No |
| Greene | LV | \$5.00 | 78 | 100 | \$3.90 | No | No |
| Greensville | TV | \$4.50 | 86 | 100 | \$3.87 | No | No |
| Halifax | RV | \$2.50 | 100 | 100 | \$1.95 | No | No |
| Hanover | LV | \$3.64 | 78 | 100 | \$2.78 | No | No |
| Henrico | LV | \$3.50 | 78 | 100 | \$2.73 | No | No |
| Henry | LV | \$1.48 | 78 | 100 | \$1.15 | No | No |
| Highland | RV | \$1.50 | 100 | 100 | \$1.50 | No | No |
| Isle of Wight | LV | \$4.40 | 78 | 100 | \$3.43 | Yes | Yes |
| James City | LV | \$4.00 | 78 | 100 | \$3.12 | No | Yes |
| King & Queen | LV | \$4.00 | 78 | 100 | \$3.12 | No | No |
| King George | TV | \$3.10 | 86 | 100 | \$2.67 | Yes | Yes |
| King William | LV | \$3.65 | 78 | 100 | \$2.85 | No | No |
| Lancaster | RV | \$1.52 | 100 | 100 | \$1.52 | No | No |
| Lee | TV | \$1.41 | 86 | 100 | \$1.21 | No | No |
| Loudoun | LV | \$4.20 | 78 | 100 | \$3.28 | Yes | Yes |
| Louisa | TV | \$1.90 | 86 | 100 | \$1.63 | No | No |
| Lunenburg | TV | \$3.50 | 86 | 100 | \$3.01 | No | No |
| Madison | RV | \$2.14 | 100 | 100 | \$2.14 | No | No |
| Mathews | TV | \$3.60 | 100 | 100 | \$2.14 | No | Yes |
| Mecklenburg | LV | \$3.26 | 78 | 100 | \$2.54 | No | No |
| Middlesex | RV | \$3.50 | 100 | 35 | \$1.23 | Yes | Yes |
| Montgomery | LV | \$2.45 | 78 | 100 | \$1.91 | Yes | Yes |

* Key to abbreviations:

LV: Loan value RV: Retail value TV: Trade-in value WV: Wholesale value

† Percent of retail value is based on ratio of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.

^d Arlington County uses loan values for cars and finance values for trucks.

^e Bath County uses the DMV pricing list as an alternative valuation method.

Table 9.1 Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2006
(continued)

| Locality | Assessment Value Concept* | Tax Rate/\$100 | Share of Retail Value (%) [†] | Assessment Ratio (%) | Effective Rate/\$100 | Tax Relief for: | |
|----------------|---------------------------|----------------|--|----------------------|----------------------|-----------------|----------|
| | | | | | | Elderly | Disabled |
| Nelson | TV | \$2.95 | 86 | 100 | \$2.51 | No | No |
| New Kent | LV | \$3.75 | 78 | 100 | \$2.93 | No | Yes |
| Northampton | LV | \$4.10 | 78 | 100 | \$3.20 | No | No |
| Northumberland | RV | \$3.60 | 100 | 40 | \$1.44 | No | No |
| Nottoway | LV | \$3.35 | 78 | 100 | \$2.61 | No | No |
| Orange | RV | \$2.20 | 100 | 100 | \$2.20 | Yes | Yes |
| Page | LV | \$3.00 | 78 | 100 | \$2.34 | Yes | Yes |
| Patrick | TV | \$1.46 | 86 | 100 | \$1.26 | No | No |
| Pittsylvania | TV | \$7.25 | 86 | 30 | \$1.87 | Yes | Yes |
| Powhatan | LV | \$3.60 | 78 | 100 | \$2.81 | No | No |
| Prince Edward | LV | \$4.20 | 78 | 100 | \$3.28 | No | No |
| Prince George | LV | \$4.00 | 78 | 100 | \$3.12 | No | No |
| Prince William | TV | \$3.70 | 86 | 100 | \$3.18 | Yes | Yes |
| Pulaski | TV | \$2.00 | 86 | 100 | \$1.72 | No | No |
| Rappahannock | LV | \$4.20 | 78 | 100 | \$3.28 | No | No |
| Richmond | LV | \$3.50 | 78 | 100 | \$2.73 | No | No |
| Roanoke | LV | \$3.50 | 78 | 100 | \$2.73 | No | No |
| Rockbridge | LV | \$3.75 | 78 | 100 | \$3.32 | No | No |
| Rockingham | LV | \$2.80 | 78 | 100 | \$2.18 | Yes | Yes |
| Russell | LV | \$1.65 | 78 | 100 | \$1.29 | No | No |
| Scott | LV | \$1.40 | 78 | 100 | \$1.09 | No | No |
| Shenandoah | TV | \$2.86 | 86 | 100 | \$2.46 | No | No |
| Smyth | LV | \$2.25 | 78 | 100 | \$1.76 | No | No |
| Southampton | LV | \$4.00 | 78 | 100 | \$3.08 | No | Yes |
| Spotsylvania | RV | \$5.00 | 100 | 50 | \$2.50 | No | Yes |
| Stafford | RV | \$5.49 | 100 | 40 | \$2.20 | No | No |
| Surry | LV | \$3.50 | 78 | 100 | \$2.73 | Yes | Yes |
| Sussex | LV | \$4.85 | 78 | 100 | \$3.78 | No | No |
| Tazewell | LV | \$2.00 | 78 | 100 | \$1.56 | Yes | No |
| Warren | TV | \$3.15 | 86 | 100 | \$2.71 | Yes | Yes |
| Washington | LV | \$1.55 | 78 | 100 | \$1.21 | No | No |
| Westmoreland | LV | \$2.50 | 78 | 100 | \$2.34 | No | No |
| Wise | LV | \$1.49 | 78 | 100 | \$1.16 | Yes | Yes |
| Wythe | LV | \$2.08 | 78 | 100 | \$1.62 | No | No |
| York | LV | \$4.00 | 78 | 100 | \$3.12 | Yes | Yes |

County adjusted effective tax rates (\$ per \$100):

| | |
|----------------|--------|
| Median | \$2.51 |
| First quartile | \$1.77 |
| Third quartile | \$3.11 |
| Maximum | \$3.93 |
| Minimum | \$0.17 |

City and county adjusted effective tax rates (\$ per \$100):

| | |
|----------------|--------|
| Median | \$2.62 |
| First quartile | \$1.93 |
| Third quartile | \$3.18 |
| Maximum | \$4.09 |
| Minimum | \$0.17 |

Towns (Towns that answered "not applicable" for all items are in this table are excluded. For a listing of respondents and non-respondents, see Appendix B.)

| | | | | | | | |
|------------|-----------------|--------|-----|-----|--------|----|----|
| Abingdon | LV ^f | \$0.55 | 78 | 100 | \$0.43 | No | No |
| Accomac | LV ^f | \$0.10 | 78 | 100 | \$0.08 | No | No |
| Alberta | LV ^f | \$1.90 | 78 | 100 | \$1.48 | No | No |
| Altavista | RV ^f | \$2.00 | 100 | 50 | \$1.00 | No | No |
| Appomattox | RV | \$0.55 | 100 | 50 | \$0.28 | No | No |

* Key to abbreviations:

LV: Loan value RV: Retail value TV: Trade-in value WV: Wholesale value

[†] Percent of retail value is based on ratio of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.

^f Town reports that the assessment is done by the county in which the town is located. See Appendix B for listing of towns with their respective counties.

Table 9.1 Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2006
(continued)

| Locality | Assessment Value Concept* | Tax Rate/\$100 | Share of Retail Value (%)† | Assessment Ratio (%) | Effective Rate/\$100 | Tax Relief for: | |
|-----------------------|---------------------------|----------------|----------------------------|----------------------|----------------------|-----------------|----------|
| | | | | | | Elderly | Disabled |
| Ashland | LV ^g | \$0.77 | 78 | 100 | \$0.60 | No | No |
| Big Stone Gap | LV ^g | \$0.62 | 78 | 100 | \$0.48 | No | No |
| Blackstone | LV ^g | \$0.65 | 78 | 100 | \$0.51 | No | No |
| Bluefield | LV ^g | \$0.60 | 78 | 100 | \$0.47 | No | No |
| Boones Mill | RV | \$0.40 | 100 | 100 | \$0.40 | No | No |
| Bowling Green | RV | \$1.20 | 100 | 40 | \$0.48 | No | No |
| Boyce | TV ^g | \$0.60 | 86 | 100 | \$0.52 | No | No |
| Boydton | LV ^g | \$0.88 | 78 | 100 | \$0.69 | No | No |
| Bridgewater | LV ^g | \$0.75 | 78 | 100 | \$0.59 | No | No |
| Broadway | LV ^g | \$0.51 | 78 | 100 | \$0.40 | No | No |
| Brodnax | LV ^g | \$1.90 | 78 | 100 | \$1.48 | No | No |
| Buchanan | LV ^g | \$0.32 | 78 | 100 | \$0.25 | No | No |
| Burkeville | LV ^g | \$0.68 | 78 | 100 | \$0.53 | No | No |
| Cape Charles | LV ^g | \$2.00 | 78 | 100 | \$1.56 | No | No |
| Capron | LV ^g | \$1.00 | 78 | 100 | \$0.78 | No | No |
| Cedar Bluff | LV ^g | \$0.35 | 78 | 100 | \$0.27 | No | No |
| Charlotte Court House | LV ^g | \$1.00 | 78 | 100 | \$0.78 | No | No |
| Chase City | LV ^g | \$1.14 | 78 | 100 | \$0.89 | No | No |
| Chatham | TV ^g | \$4.50 | 86 | 30 | \$1.16 | No | No |
| Chilhowie | LV | \$0.20 | 78 | 100 | \$0.16 | No | No |
| Chincoteague | LV ^g | \$0.85 | 78 | 100 | \$0.66 | No | No |
| Christiansburg | LV ^g | \$0.45 | 78 | 100 | \$0.35 | Yes | Yes |
| Claremont | RV ^g | \$0.60 | 100 | 100 | \$0.60 | No | No |
| Clarksville | LV | \$1.31 | 78 | 100 | \$1.02 | No | No |
| Clifton Forge | LV | \$6.70 | 78 | 50 | \$2.61 | No | No |
| Clintwood | LV | \$0.30 | 78 | 100 | \$0.23 | Yes | Yes |
| Coeburn | LV ^g | \$0.40 | 78 | 100 | \$0.31 | Yes | No |
| Colonial Beach | LV ^g | \$3.20 | 78 | 100 | \$2.50 | No | No |
| Courtland | LV ^g | \$1.14 | 78 | 100 | \$0.89 | No | No |
| Crewe | LV ^g | \$1.00 | 78 | 100 | \$0.78 | No | No |
| Culpeper | TV | \$0.80 | 86 | 100 | \$0.69 | No | No |
| Damascus | LV ^g | \$0.54 | 78 | 100 | \$0.42 | No | No |
| Dillwyn | LV ^g | \$0.28 | 78 | 100 | \$0.22 | No | No |
| Drakes Branch | TV ^g | \$0.37 | 86 | 100 | \$0.32 | No | No |
| Dublin | TV | \$0.50 | 86 | 100 | \$0.43 | No | No |
| Edinburg | TV ^g | \$0.75 | 86 | 100 | \$0.65 | No | No |
| Farmville | LV ^g | \$1.50 | 78 | 100 | \$1.17 | No | No |
| Fries | LV ^g | \$1.75 | 78 | 100 | \$1.37 | No | No |
| Front Royal | TV | \$0.60 | 86 | 100 | \$0.52 | No | No |
| Glade Spring | LV ^g | \$0.20 | 78 | 100 | \$0.15 | No | No |
| Glasgow | LV | \$0.85 | 78 | 100 | \$0.66 | No | No |
| Gordonsville | RV ^g | \$0.80 | 100 | 100 | \$0.80 | No | No |
| Gretna | TV ^g | \$2.00 | 86 | 30 | \$0.52 | No | No |
| Halifax | LV ^g | \$1.68 | 78 | 100 | \$1.31 | No | No |
| Hamilton | LV ^g | \$1.10 | 78 | 100 | \$0.86 | No | No |
| Hillsville | LV | \$0.72 | 78 | 100 | \$0.56 | No | No |
| Hurt | TV ^g | \$2.50 | 86 | 100 | \$2.15 | No | No |
| Iron Gate | LV ^g | \$1.00 | 78 | 50 | \$0.39 | No | No |
| Ivor | LV ^g | \$0.50 | 78 | 100 | \$0.39 | No | No |
| Jonesville | TV | \$0.25 | 86 | 100 | \$0.22 | No | No |
| Kenbridge | TV ^g | \$1.25 | 86 | 100 | \$1.08 | No | No |
| Keysville | TV ^g | \$0.60 | 86 | 100 | \$0.52 | No | No |
| Kilmarnock | RV ^g | \$0.16 | 100 | 40 | \$0.06 | No | No |
| La Crosse | LV | \$1.05 | 78 | 100 | \$0.82 | No | No |
| Lawrenceville | LV ^g | \$1.80 | 78 | 100 | \$1.40 | No | No |

* Key to abbreviations:

LV: Loan value RV: Retail value TV: Trade-in value WV: Wholesale value

† Percent of retail value is based on ratio of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.

^g Town reports that the assessment is done by the county in which the town is located. See Appendix B for listing of towns with their respective counties.

Table 9.1 Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2006
(continued)

| Locality | Assessment Value Concept* | Tax Rate/\$100 | Share of Retail Value(%) [†] | Assessment Ratio (%) | Effective Rate/\$100 | Tax Relief for: | |
|----------------|---------------------------|----------------|---------------------------------------|----------------------|----------------------|-----------------|----------|
| | | | | | | Elderly | Disabled |
| Lebanon | LV | \$0.50 | 78 | 100 | \$0.39 | No | No |
| Leesburg | LV ^h | \$1.00 | 78 | 100 | \$0.78 | Yes | Yes |
| Louisa | TV ^h | \$0.71 | 86 | 100 | \$0.61 | No | No |
| Luray | LV | \$0.40 | 78 | 100 | \$0.31 | No | No |
| Marion | LV | \$0.29 | 78 | 100 | \$0.23 | No | No |
| McKenney | LV | \$0.50 | 78 | 100 | \$0.39 | No | No |
| Middletown | TV ^h | \$1.25 | 86 | 100 | \$1.08 | No | No |
| Mineral | TV ^h | \$0.44 | 86 | 100 | \$0.38 | No | No |
| Monterey | RV ^h | \$0.35 | 100 | 100 | \$0.35 | No | No |
| Narrows | RV ^h | \$0.938 | 100 | 25 | \$0.23 | No | No |
| New Market | TV | \$0.80 | 86 | 100 | \$0.69 | Yes | Yes |
| Onancock | LV ^h | \$2.00 | 78 | 100 | \$1.56 | No | No |
| Orange | RV ^h | \$0.60 | 100 | 100 | \$0.60 | No | No |
| Pearisburg | RV | \$0.938 | 100 | 100 | \$0.94 | No | No |
| Pembroke | LV ^h | \$2.50 | 78 | 100 | \$1.95 | No | No |
| Pennington Gap | TV ^h | \$0.25 | 86 | 100 | \$0.22 | No | No |
| Pound | LV ^h | \$0.44 | 78 | 100 | \$0.34 | No | No |
| Pulaski | TV ^h | \$0.74 | 86 | 100 | \$0.64 | No | No |
| Purcellville | LV ^h | \$1.05 | 78 | 100 | \$0.82 | No | No |
| Remington | LV | \$1.10 | 78 | 100 | \$0.86 | No | No |
| Rich Creek | LV ^h | \$0.625 | 78 | 100 | \$0.49 | No | No |
| Rocky Mount | LV ^h | \$0.51 | 78 | 100 | \$0.40 | No | No |
| Round Hill | LV ^h | \$1.15 | 78 | 100 | \$0.90 | No | No |
| Rural Retreat | TV | \$0.45 | 86 | 100 | \$0.39 | No | No |
| Saint Paul | LV ^h | \$0.31 | 78 | 100 | \$0.24 | No | No |
| Shenandoah | LV ^h | \$0.40 | 78 | 100 | \$0.31 | No | No |
| Smithfield | LV ^h | \$1.00 | 78 | 100 | \$0.78 | No | Yes |
| South Boston | RV | \$2.00 | 100 | 100 | \$2.00 | No | No |
| South Hill | LV ^h | \$1.05 | 78 | 100 | \$0.82 | No | No |
| Stanley | LV ^h | \$0.45 | 78 | 100 | \$0.35 | No | No |
| Stony Creek | LV | \$0.60 | 78 | 100 | \$0.47 | No | No |
| Strasburg | TV ^h | \$1.11 | 86 | 100 | \$0.98 | No | No |
| Stuart | TV ^h | \$0.33 | 86 | 100 | \$0.28 | No | No |
| Surry | LV ^h | \$0.60 | 78 | 100 | \$0.46 | No | No |
| Tappahannock | LV | \$1.25 | 78 | 100 | \$0.96 | No | No |
| The Plains | LV ^h | \$0.50 | 78 | 100 | \$0.39 | No | No |
| Timberville | LV ^h | \$0.30 | 78 | 100 | \$0.23 | No | No |
| Urbanna | RV ^h | \$0.65 | 100 | 100 | \$0.65 | No | No |
| Victoria | TV | \$0.98 | 86 | 100 | \$0.84 | No | No |
| Vinton | LV ^h | \$1.00 | 78 | 100 | \$0.78 | No | No |
| Wakefield | LV ^h | \$0.86 | 78 | 100 | \$0.67 | No | No |
| Warrenton | LV ^h | \$1.00 | 78 | 100 | \$0.78 | No | No |
| Warsaw | LV ^h | \$0.60 | 78 | 100 | \$0.47 | No | No |
| Waverly | LV ^h | \$1.85 | 78 | 100 | \$1.44 | No | No |
| West Point | LV ^h | \$3.30 | 78 | 100 | \$2.57 | No | No |
| Windsor | LV ^h | \$0.50 | 78 | 100 | \$0.39 | No | No |
| Wise | LV | \$0.53 | 78 | 100 | \$0.41 | No | No |
| Woodstock | TV ^h | \$0.90 | 86 | 100 | \$0.77 | No | No |
| Wytheville | LV | \$0.28 | 78 | 100 | \$0.22 | No | No |

Towns adjusted effective tax rate (\$ per \$100):

| | |
|----------------|--------|
| Median | \$0.52 |
| First quartile | \$0.35 |
| Third quartile | \$0.84 |
| Maximum | \$2.61 |
| Minimum | \$0.08 |

Key to abbreviations:

LV: Loan value RV: Retail value TV: Trade-in value WV: Wholesale value

[†] Percent of retail value is based on ratio of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.

^h Town reports that assessment is done by the county in which the town is located. See Appendix B for listing of towns with their respective counties.

**Table 9.2
Tangible Personal Property Tax on Motor Vehicles, Payments and Assessment Schedules,
and Methods, 2006**

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* | PPTRA Method* |
|---|-----------------------------|------------------------------|-------------------------------------|---|---------------|
| Cities (Note: All cities responded to the survey.) | | | | | |
| Alexandria | 10/5 | 1/1 | Yes | All but MH | SS |
| Bedford | 12/5 | 1/1 | No | None | SS |
| Bristol | 12/5 | 1/1 | No | None | SS |
| Buena Vista | 6/5; 12/5 | 1/1 | No | None | SS |
| Charlottesville | 6/5; 12/5 | 1/1 | No | BMV, MC, C, MV, T, TR | SS |
| Chesapeake | 6/5 | 1/1 | Yes | All but B, MH | SS |
| Colonial Heights | 6/5; 12/5 | 1/1 | Yes | None | SD |
| Covington | 6/5; 12/5 | 1/1 | Yes | None | SS |
| Danville | 6/5; 12/5 | 1/1 | Yes | All but MH | SD |
| Emporia | 7/1 | 1/1 | No | MV, MC, T | SS |
| Fairfax | 10/5 | 1/1 | No | BMV, MC, MV, T, RV | SS |
| Falls Church | 10/5 | 1/1 | Yes ^a | All but MH | SS |
| Franklin | 12/5 | 1/1 | No | All but MH | SS |
| Fredericksburg | 5/15; 11/15 | 1/1 | Yes ^b | All but C, MH | SS |
| Galax | 12/5 | 1/1 | Yes ^c | None | SD |
| Hampton | 6/5; 12/5 | 1/1 | Yes | All | SS |
| Harrisonburg | 12/5 | 1/1 | No | None | SS |
| Hopewell | 12/5 | 1/1 | No | All | SS |
| Lexington | 6/5; 12/5 | 1/1 | No | All but B | SS |
| Lynchburg | 6/1; 12/1 | 1/1 | Yes | All but MH | SD |
| Manassas | 10/5 | 1/1 | No | None | SS |
| Manassas Park | 10/5 | 1/1 | Yes | None | SS |
| Martinsville | 12/5 | 1/1 | No | None | SS |
| Newport News | 6/5; 12/5 | 1/1 | No | All | SS |
| Norfolk | 6/5 | 1/1 | No | All but B, MH | SS |
| Norton | 12/5 | 1/1 | No | None | SS |
| Petersburg | 6/10 | 1/1 | No | All but MH | SS |
| Poquoson | 6/5; 12/5 | 1/1 | No | All | SS |
| Portsmouth | 6/5 | 1/1 | No | All | SS |
| Radford | 12/5 | 1/1 | No | None | SS |
| Richmond | 5/1 | 1/1 | No | BMV, C, MC, MV, TR, RV | SS |
| Roanoke | 5/31 | 1/1 | No | All but B | SS |
| Salem | 5/31 | 1/1 | Yes | All but B, MH | SS |
| Staunton | 12/5 | 1/1 | No | None | SS |
| Suffolk | 12/5 | 1/1 | Yes | All but B | SS |
| Virginia Beach | 6/5; 12/5 | 1/1 | Yes | All but B, MH | SS |
| Waynesboro | 12/5 | 1/1 | No [†] | None | SS |
| Williamsburg | 12/1 | 1/1 | No | None | SS |
| Winchester | Annual billing ^d | Annual billing ^d | Yes | All but B, MH | SS |
| Counties (Note: All counties responded to the survey.) | | | | | |
| Accomack | 12/5 | 1/1 | No | BMV, MV, MC, T, TR | SD |
| Albemarle | 6/5; 12/5 | 1/1 | No | All but MH | SS |
| Alleghany | 12/5 | 1/1 | No | None | SS |
| Amelia | 12/5 | 1/1 | No | None | SS |
| Amherst | 12/5 | 1/1 | No | None | SS |
| Appomattox | 12/5 | 1/1 | No | MH | SS |
| Arlington | 9/15 - BMV 10/5 - MV | 1/1 | No | All but MH | SD |
| Augusta | 12/5 | 1/1 | Yes [†] | None | SS |
| Bath | 1/1, 5/1 | 1/1 | No | None | SS |
| Bedford | 12/5 | 1/1 | No | All but B, MH | SS |

N/A Not applicable.

... No reply.

* See bottom of last page of Table 9.2 for a key to abbreviations for categories of property and the Personal Property Tax Relief Act method.

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

^a In the City of Falls Church, payment options are set through the treasurer on a case by case basis.

^b In the City of Fredericksburg, automatic bank debits budget payment plan.

^c In the City of Galax, payment options can be arranged with the Director of Finance.

^d For the City of Winchester, the date of assessment begins on the day of purchase and the tax due date is established on each annual anniversary of the purchase date.

Table 9.2 Tangible Personal Property Tax on Motor Vehicles, Payments and Assessment Schedules, and Methods, 2006 (continued)

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* | PPTRA Method* |
|-----------------------------|--------------------------|------------------------------|-------------------------------------|---|---------------|
| Counties (continued) | | | | | |
| Bland | 12/5 | 1/1 | No | None | SS |
| Botetourt | 12/5 | 1/1 | N/A | All but B, MH | SS |
| Brunswick | 12/5 | 1/1 | Yes | None | SS |
| Buchanan | 1/5 | 5/1 | N/A | None | SS |
| Buckingham | 12/5 | 1/1 | No | None | RR |
| Campbell | 12/5 | 1/1 | No | None | SS |
| Caroline | 6/5; 12/5 | 1/1 | No ^e | None | SS |
| Carroll | 12/5 | 1/1 | No | None | SS |
| Charles City | 12/5 | 1/1 | No | None | SS |
| Charlotte | 12/5 | 1/1 | No | None | SS |
| Chesterfield | 6/5 | 1/1 | Yes ^f | BMV, MC, MV, T, RV | SS |
| Clarke | 6/5; 12/5 | 1/1 | Yes [†] | All but C, MH | SS |
| Craig | 12/5 | 1/1 | Yes [†] | None | SS |
| Culpeper | 12/5 | 1/1 | No | None | SS |
| Cumberland | 1/5 | 1/1 | Yes [†] | None | SS |
| Dickenson | 12/5 | 1/1 | Yes | None | SS |
| Dinwiddie | 6/5; 12/5 | 1/1 | Yes | None | SS |
| Essex | 12/5 | 1/1 | Yes | None | SS |
| Fairfax | 10/5, 2/15 | 1/1 | Yes | All but B, TR, C | SS |
| Fauquier | 10/5 | 1/1 | No | All but B, MH | SS |
| Floyd | 12/5 | 1/1 | Yes | None | SS |
| Fluvanna | 6/5; 12/5 | 1/1 | No | None | SS |
| Franklin | 12/5 | 1/1 | No | None | SS |
| Frederick | 6/5; 12/5 | 1/1 | Yes | All | SS |
| Giles | 12/5 | 1/1 | Yes | None | SS |
| Gloucester | 6/30; 12/5 | 1/1 | No | None | SS |
| Goochland | 12/5 | 1/1 | No | None | SS |
| Grayson | 12/5 | 1/1 | Yes ^g | None | RR |
| Greene | 6/5; 12/5 | 1/1 | No | None | SS |
| Greensville | 6/5; 12/5 | 1/1 | Yes | None | SS |
| Halifax | 12/5 | 1/1 | No | None | SS |
| Hanover | 12/5 | 1/1 | Yes | All but B | SS |
| Henrico | 6/5; 12/5 | 1/1 | Yes | All but B, MH | SS |
| Henry | 12/5 | 1/1 | No | None | RR |
| Highland | 12/5 | 1/1 | Yes [†] | None | SS |
| Isle of Wight | 12/5 | 1/1 | No | All | SS |
| James City | 6/5; 12/5 | 1/1 | No | All but MH | SS |
| King & Queen | 12/5 | 1/1 | Yes | None | SS |
| King George | 6/5; 12/5 | 1/1 | No | MH | SS |
| King William | 12/5 | 1/1 | Yes | None | SS |
| Lancaster | 12/5 | 1/1 | Yes [†] | None | SS |
| Lee | 1/5; 10/31 | 1/1 | No | None | SS |
| Loudoun | 5/5; 10/5 | 1/1 | Yes [†] | All but MH | SS |
| Louisa | 12/5 | 1/1 | No | None | RR |
| Lunenburg | 12/5 | 1/1 | No | None | SS |
| Madison | 12/5 | 1/1 | No | None | SS |
| Mathews | 12/5 | 1/1 | No | None | SS |
| Mecklenburg | 6/5; 12/5 | 1/1 | No | None | SS |
| Middlesex | 12/5 | 1/1 | Yes | None | SS |
| Montgomery | 12/5 | 1/1 | Yes | None | RR |
| Nelson | 6/5; 12/5 | 1/1 | No | All but B | SS |
| New Kent | 12/5 | 1/1 | Yes | MH | SS |
| Northampton | 12/5 | 1/1 | No | MC, MV, T, TR | SS |
| Northumberland | 12/5 | 1/1 | No | None | RR |
| Nottoway | 12/5 | 1/1 | No | None | SS |

N/A Not applicable.

... No reply.

* See bottom of last page of Table 9.2 for a key to abbreviations for categories of property and the Personal Property Tax Relief Act method.

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

^e In Caroline County, taxpayer may pay in full on June 5.

^f In Chesterfield County, may prepay bank draft.

^g In Grayson County, treasurer will set up payment plans when requested by taxpayer.

Table 9.2 Tangible Personal Property Tax on Motor Vehicles, Payment and Assessment Schedules, and Methods, 2006 (continued)

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* | PPTRA Method* |
|-----------------------------|--------------------------|------------------------------|-------------------------------------|---|---------------|
| Counties (continued) | | | | | |
| Orange | 12/5 | 1/1 | Yes | None | SS |
| Page | 6/5; 12/5 | 1/1 | No | MV | SS |
| Patrick | 12/5 | 1/1 | No | None | SS |
| Pittsylvania | 12/5 | 1/1 | No | None | SD |
| Powhatan | 12/5 | 1/1 | Yes | None | SS |
| Prince Edward | 12/5 | 1/1 | No [†] | None | SS |
| Prince George | 6/5 | 1/1 | No | None | SS |
| Prince William | 6/5; 10/5 | 1/1 | No | All but B | SS |
| Pulaski | 10/15 | 1/1 | No | None | SS |
| Rappahannock | 12/5 | 1/1 | No | None | SS |
| Richmond | 12/5 | 1/1 | No | None | SS |
| Roanoke | 5/31 | 1/1 | Yes | All but B, MH | SS |
| Rockbridge | 10/5 | 1/1 | No | All | SS |
| Rockingham | 12/5 | 1/1 | No | None | RR |
| Russell | 12/11 | 1/1 | No | None | SS |
| Scott | 11/20 | 1/1 | No | None | SS |
| Shenandoah | 6/5; 12/5 | 1/1 | No | None | SS |
| Smyth | 12/5 | 1/1 | Yes [†] | None | SS |
| Southampton | 12/5 | 1/1 | Yes | All | SS |
| Spotsylvania | 6/5; 12/5 | 1/1 | No | All but MH | SS |
| Stafford | 6/5; 12/5 | 1/1 | Yes | All | SS |
| Surry | 12/5 | 1/1 | No | None | SS |
| Sussex | 12/5 | 1/1 | Yes [†] | None | SS |
| Tazewell | 12/5 | 1/1 | No | None | SS |
| Warren | 12/5 | 1/1 | No | All | SS |
| Washington | 12/20 | 1/1 | No | None | SS |
| Westmoreland | 12/5 | 1/1 | No | None | RR |
| Wise | 10/15 | 1/1 | Yes ^h | None | SS |
| Wythe | 12/5 | 1/1 | No | None | SS |
| York | 6/5; 12/5 | 1/1 | Yes ⁱ | BMV, MC, MV, MH, T, RV | SS |

Towns (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 | No [†] | None | SS |
| Accomac | 12/5 | 1/1 | Yes | All but TR | ∅ |
| Alberta | 1/5 | 1/1 | No | None | SS |
| Altavista | 12/5 | 1/1 | No | None | SS |
| Appomattox | 9/30 | 1/1 | No | None | ∅ |
| Ashland | 1/15 | 1/1 | No ^j | None | RR |
| Big Stone Gap | 12/5 | 1/1 | No | None | ∅ |
| Blackstone | 12/15 | 1/1 | No | None | SS |
| Bluefield | 12/5 | 1/1 | No | None | SS |
| Boones Mill | 3/1 | 1/1 | No | None | SS |
| Bowling Green | 12/5 | 1/1 | No | None | ∅ |
| Boyce | 12/5 | 1/1 | No | None | SS |
| Boydton | 1/1 | 1/1 | No | None | SS |
| Bridgewater | 12/5 | 1/1 | No | None | SS |
| Broadway | 12/5 | 1/1 | No | None | ∅ |
| Brodnax | 1/5 | 1/1 | No | All but B, MH | ∅ |
| Buchanan | 12/5 | 1/1 | No | None | ∅ |
| Burkeville | 12/5 | 1/1 | No | None | ∅ |
| Cape Charles | 12/5 | 1/1 | No | None | RR |
| Capron | 12/5 | 1/1 | No | None | ∅ |

N/A Not applicable.

... No reply.

* See bottom of last page of Table 9.2 for a key to abbreviations for categories of property and the Personal Property Tax Relief Act method.

[†] Payment due by due date, but treasurer will accept prepayments throughout the calendar year of assessment.

∅ Town did not reply. We assume the town uses the method adopted by its host county.

^h Direct payment option exists, can transfer from taxpayer's bank account to treasurer's bank account.

ⁱ Payment options can be modified by Treasurer if taxpayer makes a written request.

^j If a taxpayer requests options, payments are accepted but not as a general rule.

Table 9.2 Tangible Personal Property Tax on Motor Vehicles, Payment and Assessment Schedules, and Methods, 2006 (continued)

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* | PPTRA Method* |
|--------------------------|--------------------------|------------------------------|-------------------------------------|---|---------------|
| Towns (continued) | | | | | |
| Cedar Bluff | 12/5 | 1/1 | No | None | <i>∅</i> |
| Charlotte Court House | 3/5 | 1/1 | No | None | <i>∅</i> |
| Chase City | 1/31 | 1/1 | Yes | None | <i>∅</i> |
| Chatham | 12/6 | 1/1 | No | None | <i>∅</i> |
| Chilhowie | 12/5 | 1/1 | No | None | SS |
| Chincoteague | 12/5 | 1/1 | No | BMV, MC, MV, T, TR | SS |
| Christiansburg | 12/5 | 1/1 | No | None | RR |
| Claremont | 12/5 | 1/1 | No | None | <i>∅</i> |
| Clarksville | 2/1 | 1/1 | Yes [†] | None | SS |
| Clifton Forge | 12/5 | 1/1 | No | None | SS |
| Clintwood | 12/5 | 1/1 | No | None | <i>∅</i> |
| Coeburn | 12/5 | 1/1 | No | None | SS |
| Colonial Beach | 12/5 | 1/1 | No | None | <i>∅</i> |
| Courtland | 3/1 | 1/1 | Yes [†] | All | <i>∅</i> |
| Crewe | 12/5 | 1/1 | No | None | <i>∅</i> |
| Culpeper | 1/31 | 1/1 | No | None | <i>∅</i> |
| Damascus | 12/20 | 1/1 | No | None | <i>∅</i> |
| Dillwyn | 12/5 | 1/1 | No | None | RR |
| Drakes Branch | 2/15 | 1/1 | No | None | <i>∅</i> |
| Dublin | 12/5 | 1/1 | Yes | None | SS |
| Edinburg | 6/5; 12/5 | 1/1 | No | None | SS |
| Farmville | 12/15 | 1/1 | No | None | <i>∅</i> |
| Fries | 12/5 | 1/1 | Yes | None | <i>∅</i> |
| Front Royal | 12/5 | 1/1 | Yes | All but MH | <i>∅</i> |
| Glade Spring | 12/21 | 1/1 | No | All | SS |
| Glasgow | 12/5 | 1/1 | No | All | <i>∅</i> |
| Gordonsville | 12/5 | 1/1 | No | None | <i>∅</i> |
| Gretna | 12/5 | 1/1 | No | None | SS |
| Halifax | N/A | 7/1 | No | None | <i>∅</i> |
| Hallwood | 12/5 | 1/1 | No | All but MH, TR | <i>∅</i> |
| Hamilton | 10/5 | 1/1 | No | None | SS |
| Haysi | 12/5 | 1/1 | No | None | <i>∅</i> |
| Hillsville | 12/5 | 1/1 | No | None | SS |
| Hurt | 12/5 | 1/1 | No | None | <i>∅</i> |
| Iron Gate | 12/5 | 1/1 | No | None | <i>∅</i> |
| Ivor | 2/1 | 1/1 | No | None | <i>∅</i> |
| Jonesville | 8/1 | 1/1 | No | None | <i>∅</i> |
| Kenbridge | 12/5 | 1/1 | No | None | <i>∅</i> |
| Keysville | 12/5 | 1/1 | Yes | None | <i>∅</i> |
| Kilmarnock | 12/5 | 1/1 | No | None | SS |
| La Crosse | 1/1 | 1/1 | No | All | <i>∅</i> |
| Lawrenceville | 1/5 | 1/1 | No | None | SS |
| Lebanon | 12/12 | 1/1 | No | None | SS |
| Leesburg | 2/5; 10/5 | 1/1 | No | All | <i>∅</i> |
| Louisa | 1/15 | 1/1 | No | None | SS |
| Luray | 12/5 | 1/1 | No | MV | SS |
| Marion | 12/15 | 1/1 | No | None | <i>∅</i> |
| McKenney | 12/31 | 1/1 | No | None | <i>∅</i> |
| Middletown | 12/5 | 1/1 | No | None | <i>∅</i> |
| Mineral | 1/15 | 1/15 | No | None | SS |
| Monterey | 12/5 | 1/1 | No | None | <i>∅</i> |
| Narrows | 12/5 | 1/1 | Yes | None | <i>∅</i> |
| New Market | 6/5; 12/5 | 1/1 | No | None | SD |
| Onancock | 12/5 | 1/1 | No | MV, T | <i>∅</i> |
| Orange | 12/5 | 1/1 | Yes | None | <i>∅</i> |

N/A Not applicable.

... No reply.

* See bottom of last page of Table 9.2 for a key to abbreviations for categories of property and the Personal Property Tax Relief Act method.

[†] Payment due by due date, but treasurer will accept prepayments throughout the calendar year of assessment.

∅ Town did not reply. We assume the town uses the method adopted by its host county.

Table 9.2 Tangible Personal Property Tax on Motor Vehicles, Payment and Assessment Schedules, and Methods, 2006 (continued)

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* | PPTRA Method* |
|--------------------------|--------------------------|------------------------------|-------------------------------------|---|---------------|
| Towns (continued) | | | | | |
| Pearisburg | 3/15 | 1/1 | No | None | SS |
| Pennington Gap | 10/31 | 1/1 | No | None | ∅ |
| Pound | 12/5 | 1/1 | No | None | SS |
| Pulaski | 12/5 | 1/1 | No | None | ∅ |
| Purcellville | 12/5 | 1/1 | Yes | None | RR |
| Remington | 3/5 | 1/1 | No | All but B, MH | ∅ |
| Rich Creek | 12/5 | 1/1 | No | None | ∅ |
| Rocky Mount | 2/28 | 1/1 | No | None | SS |
| Round Hill | 12/5 | 1/1 | No | All but B, MH | RR |
| Rural Retreat | 1/5 | 1/1 | Yes | None | SS |
| Saint Paul | 12/5 | 1/1 | No | None | SS |
| Shenandoah | 6/5; 12/5 | 1/1 | No | B, MC, MV, T | SS |
| Smithfield | 12/5 | 1/1 | No | All | SS |
| South Boston | 12/5 | 1/1 | No | None | ∅ |
| South Hill | 1/5 | 1/1 | No | None | SS |
| Stanley | 12/5 | 1/1 | No | All but MH | SS |
| Stony Creek | 12/5 | 1/1 | No | None | ∅ |
| Strasburg | 6/5; 12/5 | 1/1 | Yes | None | SS |
| Stuart | 12/31 | 1/1 | No | None | ∅ |
| Surry | 12/5 | 1/1 | No | None | ∅ |
| Tappahannock | 12/5 | 1/1 | No | None | RR |
| Tazewell | 12/5 | 1/1 | No | None | ∅ |
| The Plains | 3/15 | N/A | No | None | ∅ |
| Timberville | 12/31 | 1/1 | No | None | SS |
| Urbanna | 12/5 | 1/1 | Yes | None | ∅ |
| Victoria | 12/5 | 1/1 | Yes | None | ∅ |
| Vinton | 5/31 | 1/1 | Yes | All but B, MH | SS |
| Wakefield | 2/5 | 1/1 | No | None | SS |
| Warrenton | 12/15 | 1/1 | No | MC, MV, T | SS |
| Warsaw | 12/5 | 1/1 | No [†] | None | SS |
| Waverly | 1/31 | 1/1 | No | None | ∅ |
| West Point | 8/5 | 1/1 | No | None | ∅ |
| Windsor | 12/5 | 1/1 | No | All | ∅ |
| Wise | 12/5 | 1/1 | No | None | SS |
| Woodstock | 6/5; 12/5 | 1/1 | Yes [†] | None | SS |
| Wytheville | 12/15 | 1/1 | No | None | SS |

N/A Not applicable.

∅ No reply.

[†] Payment due by due date, but treasurer will accept prepayments throughout the calendar year of assessment.

∅ Town did not reply. We assume the town uses the method adopted by its host county.

Key to abbreviations

- B: Boats
- BMV: Business Motor Vehicles
- C: Campers
- MC: Motorcycles
- MH: Mobile Homes
- MV: Motor Vehicles
- RR: Reduced Rate
- RV: Recreational Vehicles
- SD: Specific Relief, Declining Percentage
- SS: Specific Relief, Same Percentage
- T: Trucks
- TR: Trailers

**Table 9.3
Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2006**

| Locality | Concepts and Tools Used for Tax Purposes* | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | Tax Rate/\$100 Assessed Value |
|---|---|------------------|-------------------|--|-------------------------------|
| | Value | Percent of Value | Pricing Guides | | |
| Cities (Note: All cities responded to this survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | | |
| Alexandria | TV | 100 | A, B, C, D | 90% ^a | \$4.75 |
| Bedford | TV | 100 | A, B | 52% | \$1.80 |
| Bristol | LV | 30 | A | 11% | \$6.00 |
| Buena Vista | OC | 100 | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10% | \$6.75 |
| Charlottesville | LV | 100 | F | 1 year 85%, 75%, 65%, 55%, 45%, 6 years and over 35% | \$4.20 |
| Chesapeake | OC ^b | 100 | C, D | 1 year 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%, 18 years and over 6.3% | \$4.08 |
| Colonial Heights | OC | 100 | D | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 10% | \$3.50 |
| Covington | RV, OC | 45 | D, E | 50% | \$5.60 |
| Danville | TV ^c | 100 | B | 1 year 95% | \$3.00 |
| Emporia | LV | 100 | A | 1 year 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 10%, 12 years and over assessed at \$200 | \$5.00 |
| Fairfax | OC | 100 | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10% | \$3.79 |
| Falls Church | OC | 100 | A, B | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20% | \$4.71 |
| Franklin | TV, OC | 100 | D, H | 1 year 80% | \$4.50 |
| Fredericksburg | RV | 90 | F | 1 year 90%, 80%, 70%, 60%, 45%, 30%, 7 years and over 20% | \$2.99 |
| Galax | RV | 100 | D | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 7 years and over 30% | \$1.42 |
| Hampton | OC | 100 | H | 1 year 75%, 65%, 55%, 45%, 5 years and over 35% | \$4.25 |
| Harrisonburg | OC, TV | 100 | A, B | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 7 years and over 30% | \$3.00 |
| Hopewell | OC | 100 | H | New 60%, 40%, 30%, 3 years and over 20% | \$3.05 |
| Lexington | TV | 100 | A, B | 1 year 85% | \$3.95 |
| Lynchburg | OC | 100 | City ^d | 1 year 90%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10% | \$3.80 |
| Manassas | OC | 100 | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 15%, 9 years and over 10% | \$3.05 |
| Manassas Park | TV, OC | 100 | H | 1 year 70%, 60%, 50%, 40%, 30%, 6 years and over 20% | \$3.50 |
| Martinsville | OC | 25 | D | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10% | \$2.30 |
| Newport News | LV | 100 | A, B | 1 year 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 10%, 17 years and over 9.5% | \$4.25 |
| Norfolk | OC, LV ^e | 100 | A | New 90%, 1 year and over 80% | \$4.00 |

N/A Not applicable.

* See bottom of last page of Table 9.3 for key to abbreviations.

^a For City of Alexandria, 2-5 tons: 100 percent of average trade-in value. Over 5 tons: 90 percent of bill of sale for 1st year, decreasing 10 percent each year until 20 percent floor.

^b In City of Chesapeake, percentage of cost with a sliding scale.

^c For City of Danville, TV or 95 percent of purchase price.

^d Set by City of Lynchburg.

^e For City of Norfolk, 100 percent LV. If loan value is not in book, then 90 percent of OC is used.

Table 9.3 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2006 (continued)

| Locality | Concepts and Tools Items Used for Tax Purposes* | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | Tax Rate/\$100 Assessed Value |
|---|---|------------------|------------------|--|--|
| | Value | Percent of Value | Pricing Guides | | |
| Cities (continued) | | | | | |
| Norton | TV | 100 | A, B | 1 year 60%, 57.5%, 55%, 52.5%, 50%, 47.5%, 45%, 42.5%, 40%, 37.5%, 35%, 32.5%, 13 years and over 30% | \$1.85 |
| Petersburg | OC | 100 | N/A | 1 year 40% ^f , 35%, 30%, 25%, 20% | \$4.30 |
| Poquoson | OC | 100 | H | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 7 years and over 30% | \$3.85 |
| Portsmouth | LV | 100 | A, B, D | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 18%, 16.2%, 14.6%, 13.1%, 11.8%, 10.6%, 9.6%, 8.6%, 7.6%, 7%, 6.3% | \$5.00 |
| Radford | OC | 100 | A, B, D | 3 years 85% | \$2.44 |
| Richmond | OC | 100 | N/A | 1 year 90%, 70% | \$3.70 |
| Roanoke | OC ^g | 100 | H | 1 year 70%, 60%, 50%, 40%, 30%, 6 years and over 20% | \$3.45 |
| Salem | OC | 100 | N/A | 1 year 90%, 80%, 70%, 60%, 50%, 6 years and over 40% | \$3.20 |
| Staunton | RV | 100 | A, B | 1 year 100% ^h , 85.7%, 71.4%, 57.1%, 42.9%, 28.6%, 7 years and over 14.2% | \$2.00 |
| Suffolk | OC | 40 | H | 40% | \$4.25 |
| Virginia Beach | LV, FV | 100 | C, F | 1 year 90%, 70%, 60% | \$3.70 |
| Waynesboro | OC | 100 | D | 1 year 50%, 40%, 30%, 20%, 5 years and over 10% | \$5.00 |
| Williamsburg | N/A | N/A | N/A | 30% | \$3.50 |
| Winchester | TV | 100 | F | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 10% | \$4.50 |
| Counties (Note: All counties responded to this survey. Those that answered not applicable for all items are excluded.) | | | | | |
| Accomack | FV | 100 | E, F | 1 year 80%, 75%, 70%, 65%, 60%, decreases 5% each year thereafter. | Dist 2 - \$3.30 Dist 3 - \$3.27 Dist 4 & 5 - \$3.27 Dist 6 - \$3.16 |
| Albemarle | OC | 100 | D, I | 85% | \$4.28 |
| Alleghany | OC | 100 | N/A | 1 year 40%, 30%, 3-5: 20%, 6-10: 15%, 11-18: 10%, 19 years and over 5% | \$5.95 |
| Amelia | OC | 100 | N/A | 1 year 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%, 11 years and over 15% | \$3.50 |
| Amherst | OC | 70 | N/A | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10%, \$250 minimum | \$3.25 |
| Appomattox | RV | 50 | A, B, C | Flat rate of \$500 | \$3.50 |
| Arlington | LV, FV | 100 | A, B, C, D, F, G | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20% | \$4.40 |
| Augusta | OC | 100 | N/A | 1 year 40%, 30%, 3 years and over 20% | \$1.90 |
| Bath | TV | 100 | A, B, D | 10% of OC | \$0.20 |
| Bedford | RV | 20 | N/A | 1 year 100%, 80%, 70%, 60%, 50%, 40%, 30%, 8 years and over 20% | \$8.50 |
| Bland | LV | 100 | A | 1 year 85%, 75%, 65%, 55%, 45%, 35%, 7 years and over 25% | \$2.29 |
| Botetourt | OC | 100 | N/A | 1 year 90%, 70%, 50%, 30%, 5 years and over 10% | \$2.55 |
| Brunswick | LV | 100 | F | 70% | \$3.40 |
| Buchanan | OC ⁱ | 100 | A, B | New 100%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10 years and over 10% | \$1.95 |
| Buckingham | OC | 100 | N/A | New 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10% (Min.\$2,000) | \$4.05 |

N/A Not applicable.

* See bottom of last page of Table 9.3 for key to abbreviations.

^f For City of Petersburg, prorated bill.

^g In City of Roanoke, percent of cost/date purchased.

^h In City of Staunton, for ownership of less than one full year, percentage is based on monthly proration.

ⁱ For Buchanan County, capital cost at date of purchase; vehicles not listed are valued by other means.

Table 9.3 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2006 (continued)

| Locality | Concepts and Tools Used for Tax Purposes* | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | Tax Rate/\$100 Assessed Value |
|-----------------------------|---|------------------|----------------|--|-------------------------------|
| | Value | Percent of Value | Pricing Guides | | |
| Counties (continued) | | | | | |
| Campbell | OC | 100 | N/A | 1 year 60%, 50%, 3-10 years 25%, 11 years and over 15% | \$3.85 |
| Caroline | OC | 100 | N/A | 1 year 40%, 35%, 30%, 25%, 20%, 6 to 9 years 15%, 10 years and over 10% ^j (minimum \$800) | \$6.25 |
| Carroll | LV | 100 | A, B, D | 1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 8 years and over 15% | \$1.30 |
| Charles City | LV | 85 | A, B, F | 1 year 60%, 50%, 40%, 30%, 20%, 6 years and over 10% | \$3.40 |
| Charlotte | OC | 30 | D | 30% | \$3.00 |
| Chesterfield | LV | 100 | A, B | New 90%, 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10% | \$3.60 |
| Clarke | OC, WV | 100 | C, D, F | New 90%, 75%, 60%, 50%, 40%, 30%, 6 years and over 20% | \$4.00 |
| Craig | OC | 100 | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20% (min \$100) | \$3.00 |
| Culpeper | OC | 100 | N/A | 1 years 80%, 70%, 60%, 50%, 40%, 30%, 20 %, 8 years and over 10% | \$3.50 |
| Cumberland | TV | 100 | A, D | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20% | \$4.50 |
| Dickenson | LV | 100 | A | 1 year 25%, 2 years and over 20% | \$1.69 |
| Dinwiddie | LV, OC | 100 | A, B, D | 1 year 45%, 40%, 35%, 30%, 25%, 20%, 15%, 8 years and over 10% (minimum of \$200) | \$4.90 |
| Essex | WV | 100 | C | 65% | \$3.50 |
| Fairfax ^k | OC | 100 | H | 1 year 60%, 50%, 40%, 30%, 5 years and over 20% | \$4.57 |
| Fauquier | OC, LV | 100 | A, B, F | New 80%, 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10% | \$4.65 |
| Floyd | OC | 100 | N/A | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10% | \$2.70 |
| Fluvanna | TV | 100 | F | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20% | \$3.70 |
| Franklin | LV | 100 | A | 1 year 75%, 65%, 55%, 45%, 35%, 25%, 15%, 8 years and over 5% | \$1.67 |
| Frederick | RV | 100 | C, E, F, G | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 8 years and over 25% (minimum of \$1,000) | \$4.20 |
| Giles | RV | 50 | A | 12.5% | \$1.85 |
| Gloucester | RV | 50 | G | 30% | \$2.20 |
| Goochland | OC | 100 | N/A | 1 year 60%, 45%, 37.5%, 30%, 5 years and over 20% | \$4.00 |
| Grayson | LV | 100 | D, F | 1 year 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 12 years and over 20% | \$1.50 |
| Greene | OC | 100 | N/A | 1 year 40%, 36%, 32.4%, 29.2%, 26.3%, 23.7%, 21.3%, 8 years and over 20% | \$5.00 |
| Greenville | FV | 70 | C | 85% | \$4.50 |

N/A Not applicable.

* See bottom of last page of Table 9.3 for key to abbreviations.

^j For Caroline County, 10 percent, but not lower than a minimum of \$800 for tractor trailers, dumps, buses, and wreckers.

^k The County of Fairfax bases its rates on vehicles over 14,000 lbs.

Table 9.3 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2006 (continued)

| Locality | Concepts and Tools Used for Tax Purposes* | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | Tax Rate/\$100 Assessed Value |
|-----------------------------|---|------------------|----------------|---|-------------------------------|
| | Value | Percent of Value | Pricing Guides | | |
| Counties (continued) | | | | | |
| Halifax | OC | 100 | N/A | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 15% | \$2.50 |
| Hanover | OC | 90 | D | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 10% | \$3.64 |
| Henrico | OC | 100 | N/A | New 85%, 75%, 60%, 50%, 40%, 30%, 6 years and over 20% | \$3.50 |
| Henry | OC | 100 | D | 71% | \$1.48 |
| Isle of Wight | LV | 100 | G | N/A | \$4.40 |
| James City | OC | 80 | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10% | \$4.00 |
| King & Queen | LV | 100 | C | N/A | \$4.00 |
| King George | TV | 100 | A, B | 1 year 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 9 years and over 10% | \$3.10 |
| King William | LV, OC | 100 | A, B, F | 1 year 80%, 60%, 40%, 20%, 5 years and over 10% (minimum \$1000) | \$3.65 |
| Lancaster | RV | 100 | F | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10% | \$1.52 |
| Lee | TV | 100 | A, B | 1 year 90%, then 80% of previous year | \$1.41 |
| Loudoun | OC | 100 | N/A | New 60%, 50%, 40%, 30%, 20%, 5 years and over 10% | \$4.20 |
| Lunenburg | WV | 100 | F | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10% | \$3.50 |
| Madison | RV | 20 | D | 100% | \$2.14 |
| Matthews | RV | 100 | A | IRS depreciation tables | \$3.10 |
| Mecklenburg | OC | 100 | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 8 years and over 15% | \$3.26 |
| Middlesex | OC, RV | 35 | F | 1 year 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 30%, 25%, 20%, 15%, 10%, 19 years and over 5% (minimum \$300.00) | \$3.50 |
| Montgomery | OC | 100 | D | 1 year 80%, 60%, 50%, 30%, 20%, 6 years and over 10% | \$2.45 |
| Nelson | OC | 100 | N/A | 1 year 70%, 60%, 50%, 4 years and over 40% | \$2.95 |
| New Kent | OC | 100 | N/A | 1 year 90%; 90% of previous year's, assessed value; idle 5% | \$3.75 |
| Northampton | OC | 100 | N/A | 1 year 70%, 60%, 50%, 40%, 25%, 6 years and over 10% | \$4.10 |
| Northumberland | RV | 40 | A | 1 year 40%, 30%, 20%, 4 years and over 10% | \$3.60 |
| Nottoway | OC | 100 | N/A | 1 year 80%, 70%, 55%, 40%, 25%, 6 years and over 10% | \$3.35 |
| Orange | OC, RV | 100 | A, B | 1 year 80%, 76%, 72%, 68%, 64%, 60%, 56%, 52%, 48%, 44%, 11 years and over 40% (minimum \$250) | \$2.20 |
| Page | LV, FV | 100 | D | New 90%, 1 year 85% | \$3.00 |
| Patrick | OC | 100 | D | 1 year 95%, 80.8%, 68.7%, 58.4%, 49.6%, 42.2%, 35.9%, 25.9%, 22%, 10 years and over 20% | \$1.46 |
| Pittsylvania | TV | 30 | A, B | 1 year 30%, 27.5%, 25%, 23.5%, 20%, 17.5%, 15%, 13.5%, 10%, 7.5%, 5% | \$7.25 |
| Powhatan | OC | 100 | N/A | 1 year 60%, 45%, 37.5%, 30%, 5 years and over 20% | \$3.60 |
| Prince Edward | LV | 100 | A, B, D | 1 year 90% of OC | \$4.20 |
| Prince George | OC | 100 | N/A | New 60%, 50%, 40%, 30%, 4 years and over 20% | \$4.00 |

N/A Not applicable.

* See bottom of last page of Table 9.3 for key to abbreviations.

Table 9.3 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2006 (continued)

| Locality | Concepts and Tools Used for Tax Purposes* | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | Tax Rate/\$100 Assessed Value |
|--|---|------------------|----------------|---|-------------------------------|
| | Value | Percent of Value | Pricing Guides | | |
| Counties (continued) | | | | | |
| Prince William | OC, LV | 100 | A, B, F | 1 year 90%, 80%, 65%, 50%, 35%, 20%, 7 years and over 10% | \$3.70 |
| Pulaski | OC | 100 | D | 1 to 5 years 60%, 6 to 9 years 40%, over 10 years 20% | \$2.00 |
| Rappahannock | LV | 100 | A, B | Flat rate of \$200 | \$4.20 |
| Richmond | LV | 100 | A | 75% | \$3.50 |
| Roanoke | OC | 100 | N/A | 1 year 70%, 60%, 50%, 40%, 30%, 6 years and over 20% | \$3.50 |
| Rockbridge | OC | 100 | N/A | 1 year 85%, 85% of previous year's assessed value to minimum of \$100 | \$3.75 |
| Rockingham | LV | 100 | N/A | 1 year 72%, 64%, 56%, 48%, 40%, 32%, 24%, 20% | \$2.80 |
| Russell | LV | 100 | A, B, D | 1 to 2 years 80%, 70%, 60%, 5 years and over 50% | \$1.65 |
| Scott | LV | 100 | F | N/A | \$1.40 |
| Shenandoah | OC | 100 | N/A | 1 year 100%, 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10 years and over 10% | \$2.86 |
| Smyth | LV | 100 | A, B | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10% (min. \$125) | \$2.25 |
| Southampton | LV | 80 | D, F | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10% | \$4.00 |
| Spotsylvania | OC | 100 | N/A | 1 year 50%, 45%, 40%, 30%, 5 years and over 20% | \$5.00 |
| Stafford | OC | 100 | N/A | 1 year 40%, 35%, 30%, 25%, 20%, 6 years and over 15% | \$5.49 |
| Surry | LV | 100 | A | 1 year 60%, 50%, 40%, 30%, 5 years and over 20% | \$3.50 |
| Sussex | FV | 100 | C, D | New 100%, 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 10% | \$4.85 |
| Tazewell | LV | 100 | A, B | 1 year 75%, 65%, 55%, 45%, 35%, 25%, 7 years and over 15% | \$2.00 |
| Warren | OC | 100 | D | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10% | \$3.15 |
| Washington | LV | 100 | A, C | New 80%, 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10% (min. \$2,000) | \$1.55 |
| Westmoreland | LV | 100 | A, B | 80% | \$2.50 |
| Wythe | OC | 100 | D | 1 year 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 11 years and over 20% | \$2.08 |
| York | OC | 100 | N/A | New 80%, 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 15% (min. \$500 assessment) | \$4.00 |
| Towns (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 | LV | 100 | G | Washington County schedule | \$0.55 |
| Accomac | FV | 100 | E, F | Accomack County schedule | \$0.10 |
| Altavista | Assessed by Campbell County | | | Campbell County schedule | \$2.00 |
| Appomattox | RV | 50 | A, B | Appomattox County schedule | \$0.55 |
| Ashland | Assessed by Hanover County | | | Hanover County schedule | \$0.77 |
| Big Stone Gap | Assessed by Wise County | | | Wise County schedule | \$0.62 |
| Blackstone | Assessed by Nottoway County | | | Montomery County schedule | \$0.65 |
| Bluefield | LV | 100 | A, B | Tazewell County schedule | \$0.60 |
| Boones Mill | LV | 100 | A | Franklin County schedule | \$0.40 |
| Bowling Green | Assessed by Caroline County | | | Caroline County schedule | \$1.20 |

N/A Not applicable.

* See bottom of last page of Table 9.3 for key to abbreviations.

Table 9.3 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2006 (continued)

| Locality | Concepts and Tools Used for Tax Purposes* | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | Tax Rate/\$100 Assessed Value |
|--------------------------|---|------------------|----------------|--|-------------------------------|
| | Value | Percent of Value | Pricing Guides | | |
| Towns (continued) | | | | | |
| Boydton | Assessed by Mecklenburg County | | | Mecklenburg County schedule | \$0.88 |
| Bridgewater | LV | 100 | D, G | Rockingham County schedule | \$0.75 |
| Broadway | LV | 100 | D, G | Rockingham County schedule | \$0.51 |
| Brodnax | LV | 100 | F | Brunswick County schedule | \$1.90 |
| Capron | RV | 80 | D, F | Southampton County schedule | \$1.00 |
| Cedar Bluff | LV | 100 | A, B | Tazewell County schedule | \$0.35 |
| Chatham | TV | 30 | A, B | Pittsylvania County schedule | \$4.50 |
| Chilhowie | LV | 100 | A | Smyth County schedule | \$0.20 |
| Chincoteague | FV | 100 | E, F | Accomack County schedule | \$0.85 |
| Christiansburg | Assessed by Montgomery County | | | Montgomery County schedule | \$0.45 |
| Claremont | LV | 100 | A | Surry County schedule | \$0.60 |
| Clarksville | Assessed by Mecklenburg County | | | Mecklenburg County schedule | \$1.31 |
| Coeburn | Assessed by Wise County | | | Wise County schedule | \$0.40 |
| Colonial Beach | LV | 100 | D | Westmoreland County schedule | \$3.20 |
| Culpeper | OC | 100 | N/A | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10% ¹ | \$0.80 |
| Damascus | LV | 100 | G | Washington County schedule | \$0.54 |
| Dublin | Assessed by Pulaski County | | | Pulaski County schedule | \$0.50 |
| Edinburg | Assessed by Shenandoah County | | | Shenandoah County schedule | \$0.75 |
| Fries | LV | 100 | D, F | Grayson County schedule | \$1.75 |
| Front Royal | OC | 100 | D | Warren County schedule | \$0.60 |
| Glasgow | LV | 100 | A | Rockbridge County schedule | \$0.85 |
| Gretna | Assessed by Pittsylvania County | | | Pittsylvania County schedule | \$2.00 |
| Hamilton | Assessed by Loudoun County | | | Loudoun County schedule | \$1.10 |
| Hillsville | LV | 100 | N/A | 1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 9 years and over 5% | \$0.72 |
| Ivor | RV | 100 | D, F | Southampton County schedule | \$0.50 |
| Keysville | Assessed by Charlotte County | | | Charlotte County schedule | \$0.60 |
| Kilmarnock | RV | 100 | F | Lancaster County schedule | \$0.16 |
| La Crosse | Assessed by Mecklenburg County | | | Mecklenburg County schedule | \$1.05 |
| Lawrenceville | LV | 100 | F | Brunswick County schedule | \$1.80 |
| Lebanon | LV | 100 | A, B, D | Russell County schedule | \$0.50 |
| Leesburg | WV | 100 | F | Loudoun County schedule | \$1.00 |
| Luray | LV | 100 | D | Page County schedule | \$0.40 |
| Marion | LV | 100 | A | Smyth County schedule | \$0.29 |
| Middletown | WV | 100 | E, F, G | Loudoun County schedule | \$1.25 |
| Mineral | WV | 100 | F | Louisa County schedule | \$0.44 |
| New Market | Assessed by Shenandoah County | | | Shenandoah County schedule | \$0.80 |
| Onancock | FV | 100 | F | Accomack County schedule | \$2.00 |
| Pearisburg | RV | 25 | A | Giles County schedule | \$0.94 |
| Pennington Gap | TV | 100 | A | Lee County schedule | \$0.25 |
| Pound | Assessed by Wise County | | | Wise County schedule | \$0.44 |
| Pulaski | OC | 100 | D | Pulaski County schedule | \$0.74 |
| Remington | LV | 100 | A, B | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10% | \$1.10 |
| Round Hill | Assessed by Loudoun County | | | Loudoun County schedule | \$1.15 |
| Rural Retreat | Assessed by Wythe County | | | Wythe County schedule | \$0.45 |
| Saint Paul | Assessed by Wise County | | | Wise County schedule | \$0.31 |
| Shenandoah | RV | 100 | G | Page County schedule | \$0.40 |
| South Boston | OC | 100 | D | Halifax County schedule | \$2.00 |
| South Hill | Assessed by Mecklenburg County | | | Mecklenburg County schedule | \$1.05 |
| Stony Creek | RV | 100 | G | Sussex County schedule | \$0.60 |
| Strasburg | Assessed by Shenandoah County | | | Shenandoah County schedule | \$1.11 |

N/A Not applicable.

* See bottom of last page of Table 9.3 for key to abbreviations.

¹ In Town of Culpeper, the minimum rate for large truck and trailer is \$1,000; tractor trailer, \$500.

Table 9.3 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2006 (continued)

| Locality | Concepts and Tools Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | Tax Rate/\$100 Assessed Value |
|---|--|------------------|---|--|-------------------------------|
| | Value | Percent of Value | Pricing Guides | | |
| Towns (continued) | | | | | |
| Stuart | Assessed by Patrick County | | | Patrick County schedule | \$0.33 |
| Surry | LV | 100 | A | Surry County schedule | \$0.60 |
| Tappahannock | LV | 100 | C | Essex County schedule | \$1.25 |
| The Plains | OC, LV | 100 | A, B | Fauquier County schedule | \$0.50 |
| Timberville | LV | 100 | D, G | Rockingham County schedule | \$0.30 |
| Toms Brook | Assessed by Shenandoah County | | | Shenandoah County schedule | \$0.50 |
| Urbanna | Assessed by Middlesex County | | | Middlesex County schedule | \$0.65 |
| Vinton | OC | 100 | N/A | 1 year 70%, 60%, 50%, 40%, 30%, 6 years and over 20% | \$1.00 |
| Wakefield | FV | 100 | D, G | Sussex County schedule | \$0.86 |
| Warrenton | Assessed by Fauquier County | | | Fauquier County schedule | \$1.00 |
| Warsaw | Assessed by Richmond County | | | Richmond County schedule | \$0.60 |
| Waverly | Assessed by Sussex County | | | Sussex County schedule | \$1.85 |
| Windsor | LV | 100 | C | Isle of Wight County schedule | \$0.50 |
| Woodstock | Assessed by Shenandoah County | | | Shenandoah County schedule | \$0.90 |
| Wytheville | Assessed by Wythe County | | | Wythe County schedule | \$0.28 |
| N/A Not applicable. | | | | | |
| Key to abbreviations: | | | | | |
| A: NADA Official Used Car Guide | | | BV: Book value | | |
| B: NADA Official Older Used Car Guide | | | FV: Finance value | | |
| C: Truck Blue Book | | | LV: Loan value | | |
| D: Department of Motor Vehicles Reports | | | MSRP: Manufacturer's suggested retail price | | |
| E: MacLean Hunter Market Reports | | | OC: Original Cost | | |
| F: NADA Official Commercial Truck Guide | | | OV: Other Value Concept | | |
| G: Blue Book, National Used Car Market Report | | | RV: Retail value | | |
| H: Other Guide or Method | | | TV: Trade-in value | | |
| I: Black Book | | | WV: Wholesale Value | | |

**Table 9.4
Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2006**

| Locality | Heavy Tools & Machinery* | | Computer Hardware* | | Generating Equipment* | |
|--|---|------------|---|------------|--|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Cities (Note: All Cities responded to this survey. Those that answered "not applicable" to all items in this table are excluded.) | | | | | | |
| Alexandria | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.75 | 1 year 65%, 45%, 30%, 20%, 5% thereafter. | \$4.75 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.75 |
| Bedford | 52% OC | \$1.50 | 52% OC | \$1.50 | 52% OC | \$1.50 |
| Bristol | 10% OC | \$6.00 | 10% OC | \$6.00 | N/A | N/A |
| Buena Vista | 1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$6.75 | 1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$6.75 | 1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$6.75 |
| Charlottesville | 1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min. | \$4.20 | 1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min. | \$4.20 | 1 year 25% OC, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min. | \$4.20 |
| Chesapeake | 20% OC | \$4.08 | 20% OC | \$4.08 | 20% OC | \$3.20 |
| Colonial Heights | 1 year 70%, 60%, 50%, 40%, 30%, 20% min. | \$3.50 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.50 | N/A | N/A |
| Covington | 10% OC | \$5.60 | 10% OC | \$5.60 | N/A | N/A |
| Danville | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.00 | 1 year 60%, 50%, 30%, 20%, 10% min. | \$3.00 | N/A | N/A |
| Emporia | 30% OC | \$5.00 | 1 year 50%, 45%, 40%, 35%, 30%, 25%, 20% min. | \$5.00 | N/A | N/A |
| Fairfax | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.79 | 1 year 65%, 45%, 30%, 10%, 2% | \$3.79 | N/A | N/A |
| Falls Church | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.71 | 1 year 75%, 50%, 35%, 15%, 10%, 5% min. | \$4.71 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% | \$4.71 |
| Franklin | 25% OC | \$4.50 | 25% OC | \$4.50 | N/A | N/A |
| Fredericksburg | 1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min. | \$2.99 | 1 year 80%, 60%, 40%, 20% min. | \$2.99 | 1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min. | \$2.99 |
| Galax | 50% OC | \$1.42 | 50% OC | \$1.42 | N/A | N/A |
| Hampton | 35% OC | \$4.25 | 35% OC | \$4.25 | N/A | N/A |
| Harrisonburg | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$3.00 | 1 year 70%, 50%, 30%, 15%, 10%, 5%, 2% | \$3.00 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$3.00 |
| Hopewell | New 60%, 50%, 40%, 30%, 20% | \$3.05 | New 60%, 50%, 40%, 30%, 20% | \$3.05 | 25% OC | \$3.05 |
| Lexington | NADA | \$3.95 | 10% OC | \$3.95 | 10% OC | \$3.95 |
| Lynchburg | 1-5 years 30% OC; 25.35% min. ^a | \$3.80 | 1-5 years 30% OC, 25.35% min. ^a | \$3.80 | 1-5 years 30% OC, 25.35% min. ^a | \$3.80 |
| Manassas | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% | \$3.05 | 1 year 50%, 35%, 20%, 10%, 5% | \$3.05 | 1 year 80%, 70%, 60%, 50%, 30%, 20% min. | \$3.05 |
| Manassas Park | 1 year 70%, 60%, 50%, 40%, 30%, 20% | \$3.50 | 1 year 70%, 60%, 50%, 10% min. | \$3.50 | N/A | N/A |
| Martinsville | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min. | \$2.30 | 1 year 70%, 50%, 30%, 15%, 10%, 5% | \$2.30 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min. | \$1.85 |
| Newport News | 33.3% | \$4.25 | 33.3% OC | \$4.25 | N/A | N/A |
| Norfolk | 40% OC | \$4.00 | 40% OC | \$4.00 | 40% OC | \$4.00 |
| Norton | 10% OC | \$1.85 | 10% OC | \$1.85 | N/A | N/A |
| Petersburg | 1 year 40%, 35%, 30%, 25%, 20% min. | \$4.30 | 1 year 40%, 35%, 30%, 25%, 20% min. | \$4.30 | N/A | N/A |
| Poquoson | 30% OC | \$3.85 | 30% OC | \$3.85 | 30% OC | \$3.85 |
| Portsmouth | 1-20 years 50% OC | \$5.00 | 1-20 years 50% OC | \$5.00 | 1-20 years 50% OC | \$3.00 |

N/A Not applicable.

* See bottom of last page of Table 9.4 for key to abbreviations.

^a Depreciation schedule has been verified with the City of Lynchburg.

Table 9.4 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2006 (continued)

| Locality | Heavy Tools & Machinery* | | Computer Hardware* | | Generating Equipment* | |
|--|--|----------------------------|---|----------------------------|---|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Cities (continued) | | | | | | |
| Richmond | 1 year 70%, 60%, 50%, 40%, 30%, 20% min. | \$3.70 | 1 year 70%, 60%, 30%, 15%, 10%, 5% min. | \$3.70 | 1 year 70%, 60%, 50%, 40%, 30%, 20% min. | \$3.70 |
| Roanoke | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.45 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.45 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.45 |
| Salem | 1 year 70%, 60%, 50%, 40%, 30%, 25% min | \$3.20 | 1 year 70%, 60%, 50%, 40%, 30%, 25% min. | \$3.20 | 1 year 70%, 60%, 50%, 40%, 30%, 25% min. | \$3.20 |
| Staunton | 1 year 100%, 80%, 60%, 40%, 20%, 0% | \$2.00 | 1 year 100%, 80%, 60%, 40%, 20%, 0% | \$2.00 | 1-15 years 10% | \$2.00 |
| Suffolk | 15% OC | \$4.25 | 20% OC | \$4.25 | 20% OC | \$4.25 |
| Virginia Beach | 40% OC | \$3.70 | 40% OC | \$3.70 | 40% OC | \$3.70 |
| Waynesboro | 40% BV to 20% OC | \$5.00 | 40% BV to 20% OC | \$5.00 | 40% BV | \$5.00 |
| Williamsburg | 30% OC | \$3.50 | 30% OC | \$3.50 | 30% OC | \$3.50 |
| Winchester | 1 year 80%, 70%, 60%, 50%, 40%, 30% min. | \$4.50 | 1 year 80%, 70%, 60%, 50%, 40%, 30% min. | \$1.09 | 1 year 80%, 70%, 60%, 50%, 40%, 30% min. | \$4.50 |
| Counties (Note: All counties responded to this survey. Those that answered "not applicable" to items in this table are excluded.) | | | | | | |
| Accomack | 1 year 25%, 20%, 15% min. | \$3.13-\$3.26 ^b | 1 year 75%, 50%, 25%, 15%, 5%, 0% | \$3.13-\$3.26 ^b | N/A | N/A |
| Albemarle | 1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min. | \$4.28 | 1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min. | \$4.28 | 1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min. | \$4.28 |
| Alleghany | 1 year 40%, 30%, 3-5: 20%, 6-10: 15%, 11-18: 10%, 19+: 5% | \$5.95 | 15% OC | \$5.95 | 15% OC | \$5.95 |
| Amelia | 1 year 60%, 40%, 37%, 33%, 20% min. | \$3.50 | 1 year 60%, 40%, 37%, 33%, 20% min. | \$3.50 | N/A | N/A |
| Amherst | 30% | \$3.25 | 30% OC | \$3.25 | N/A | N/A |
| Appomattox | N/A | N/A | 1 year 50%, 40%, 30%, 20%, 10% min. | \$3.50 | N/A | N/A |
| Arlington | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.40 | 1 year 65%, 45%, 30%, 10% min. | \$4.40 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.40 |
| Augusta | 1 year 40%, 30%, 20% | \$1.90 | 1 year 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5% (minimum \$50) | \$1.90 | 1 year 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5% (minimum \$50) | \$1.90 |
| Bath | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$1,000) | \$0.20 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$1,000) | \$0.20 | N/A | N/A |
| Bedford | 1 year 85%, 80%, 75%, 70%, 65%, 60%, 55%, 45%, 35%, 25% min. | \$1.70 | 1 year 100%, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60% min. | \$1.70 | 20% OC | \$1.70 |
| Bland | 1 year 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% min. | \$0.89 | 50% OC | \$2.29 | N/A | N/A |
| Botetourt | 1 year 90%, 70%, 50%, 30%, 10% min. | \$2.55 | 1 year 90%, 70%, 50%, 30%, 10% min. | \$2.55 | 1 year 90%, 70%, 50%, 30%, 10% min. | \$2.55 |
| Brunswick | 25% OC | \$3.40 | 25% OC | \$3.40 | 25% OC | \$3.40 |
| Buchanan | 1-3: 80%, 4-6: 60%, 7-9: 40%, 10+: 20% | \$1.95 | 1 year 90%, 75%, 65%, 40%, 20% | \$1.95 | 1-3: 80%, 4-6: 60%, 7-9: 40%, 10+: 20% | \$1.95 |
| Buckingham | 1-9 years 15%, 10-19: 10%, 20+: 5% | \$2.90 | 100% | \$4.05 | N/A | N/A |

N/A Not applicable.

* See bottom of last page of Table 9.4 for key to abbreviations.

^b Accomack County's tax rate varies across different districts in the county.

Table 9.4 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2006 (continued)

| Locality | Heavy Tools & Machinery* | | Computer Hardware* | | Generating Equipment* | |
|-----------------------------|---|------------|---|------------|---|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (continued) | | | | | | |
| Campbell | 0-10 years 25% OC, 15% min. | \$3.85 | 0-10 years 25% OC, 15% min. | \$3.85 | 25% OC | \$3.85 |
| Caroline | 1 year 40%, 35%, 30%, 25%, 20%, 6-9: 15%, 10% (min. \$80) | \$6.25 | 20% OC | \$6.25 | N/A | N/A |
| Carroll | 1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min. | \$1.30 | 1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min. | \$1.30 | 1 year 90%, 85%, 75%, 65%, 55%, 45%, 35%, 30% min. | \$1.30 |
| Charles City | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.40 | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.40 | 1 year 60%, 50%, 40%, 30% 20%, 10% min. | \$3.40 |
| Charlotte | 10% OC | \$3.00 | 10% OC | \$3.00 | N/A | N/A |
| Chesterfield | 1 year 70%, 50%, 40%, 30%, 20%, 10% min. | \$3.60 | 1 year 50%, 40%, 20%, 10%, 5%, 1% min. | \$3.60 | 1 year 70%, 50%, 40%, 30%, 20%, 10% min. | \$1.00 |
| Clarke | 1 year 75%, 60%, 50%, 40%, 30%, 20% min. | \$4.00 | 1 year 75%, 60%, 50%, 40%, 30%, 20% min. | \$4.00 | 1 year 75% , 60%, 50%, 40%, 30%, 20% min. | \$4.00 |
| Craig | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% | \$3.00 | 1 year 50%, 30%, 20%, 10% min. | \$3.00 | 1 year 100%, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% | \$2.20 |
| Culpeper | 50% OC | \$3.50 | 50% OC | \$3.50 | 50% OC | \$3.50 |
| Cumberland | 20% OC | \$4.50 | 20% OC | \$4.50 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.50 |
| Dinwiddie | 20% OC | \$3.30 | 20% OC | \$4.90 | 20% OC | \$4.90 |
| Essex | 10% OC | \$3.50 | 10% OC | \$3.50 | N/A | N/A |
| Fairfax | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.57 | 1 year 50%, 35%, 20%, 10%, 2% min. | \$4.57 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% | \$4.57 |
| Fauquier | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.65 | 1 year 60%, 40%, 20%, 10% min. | \$4.65 | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% | \$4.65 |
| Floyd | 1 year 60%, 50%, 40%, 30%, 20% min. | \$2.70 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$2.70 | N/A | N/A |
| Fluvanna | 20% OC for 10 years | \$3.70 | 20% OC for 10 years | \$3.70 | N/A | N/A |
| Franklin | 1 year 75%, 65%, 55%, 45% min. | \$1.67 | 1 year 50%, 45%, 40%, 35%, 30%, 25%, 20% min. | \$1.67 | 1 year 50%, 45%, 40%, 35%, 30%, 25%, 20% | \$1.67 |
| Frederick | 30% OC | \$4.20 | 30% OC | \$4.20 | 30% OC | \$4.20 |
| Giles | 25% OC | \$1.85 | 25% OC | \$1.85 | 25% OC | \$1.85 |
| Gloucester | 1-7 years 30%, 8+: 10% | \$2.20 | 1-7 years 30%, 8+: 10% | \$2.20 | 1-7 years 30%, 8+: 10% | \$2.20 |
| Goochland | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$4.00 | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$4.00 | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$4.00 |
| Grayson | 1 year 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% | \$1.50 | 1 year 75%, 50%, 30%, 20% min | \$1.50 | 1 year 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% | \$1.50 |
| Greene | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$5.00 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$5.00 | N/A | N/A |
| Greensville | 20% OC | \$3.50 | 1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% min. | \$4.50 | N/A | N/A |
| Halifax | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.30 | 1 year 50%, 40%, 30%, 20%, 10%, 5%, 1% min. | \$3.30 | 1-18: 50%, 18+:20%, idled 5% | \$1.26 |
| Hanover | 1 year 60%, 50%, 40%, 30%, 20%, 10% min | \$3.57 | 1 year 66%, 55%, 35%, 24%, 5%, 1% | \$3.57 | 1 year 60%, 50%, 40%, 30%, 20%, 10% | \$3.57 |
| Henrico | 1 year 80%, 69%, 59%, 50%, 42%, 35%, 29%, 24%, 19%, 8% min. | \$3.50 | 1 year 62%, 42%, 27%, 15%, 8%, 1% | \$3.50 | 1 year 80%, 75%, 67%, 60%, 53%, 6-10: 25%, 11-12:20%, 13-14:15%, 15+: 8% | \$1.00 |
| Henry | 71% OC | \$1.19 | 1 year 71%, 60 %, 50%, 40%, 30%, 20% min. | \$1.19 | 71% OC | \$1.19 |
| Isle of Wight | 40% OC | \$4.40 | 40% OC | \$4.40 | N/A | N/A |
| James City | 25% OC | \$4.00 | 25% OC | \$4.00 | 25% OC | \$4.00 |

N/A Not applicable.

* See bottom of last page of Table 9.4 for key to abbreviations.

Table 9.4 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2006 (continued)

| Locality | Heavy Tools & Machinery* | | Computer Hardware* | | Generating Equipment* | |
|-----------------------------|--|------------|--|------------|--|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (continued) | | | | | | |
| King & Queen | DC | \$0.99 | 20% | \$3.94 | N/A | N/A |
| King George | 1 year 30%, 25%, 20%, 15%, 10% min. | \$3.10 | 1 year 30%, 25%, 20%, 15%, 10% min. | \$3.10 | 1 year 30%, 25%, 20%, 15%, 10% min. | \$3.10 |
| King William | 1 year 80%, 60%, 40%, 20%, 10% min. | \$3.65 | 1 year 80%, 60%, 40%, 20%, 10% min. | \$3.65 | N/A | N/A |
| Lancaster | 100% FMV | \$1.52 | 100% FMV | \$1.52 | N/A | N/A |
| Lee | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$1.41 | 1 year 90%, 70%, 50%, 40%, 30%, 20% min. | \$1.41 | N/A | N/A |
| Loudoun | 1 year 50%, 40%, 30%, 20%, 10% | \$4.00 | 1 year 50%, 40%, 30%, 20%, 10% | \$4.20 | 1 year 50%, 40%, 30%, 20%, 10% | \$4.20 |
| Louisa | 1 year 75%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$1.90 | 1 year 75%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$1.90 | N/A | N/A |
| Lunenburg | 1-5: 32.5%, 6-10: 27.5%, 11-15: 22.5%, 16-20: 17.5%, 21+: 12.5% | \$3.50 | 1-5: 32.5%, 6-10: 27.5%, 11-15: 25.5%, 16-20: 17.5%, 21+: 12.5% | \$3.50 | N/A | N/A |
| Madison | 10%, min. \$200 | \$2.14 | 10%, min. \$200 | \$2.14 | 10%, min. \$50 | \$2.14 |
| Mathews | 100% BV | \$2.14 | 100% BV | \$2.14 | 100% BV | \$2.14 |
| Mecklenburg | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% min. | \$3.26 | 1 year 80%, 50%, 40%, 20%, 10%, 5% min. | \$3.26 | N/A | \$0.37 |
| Middlesex | 10% OC | \$3.50 | 10% OC | \$3.50 | N/A | N/A |
| Montgomery | 1 year 80%, 60%, 50%, 30%, 20%, 10% min. | \$2.45 | 1 year 80%, 70%, 50%, 10% min. | \$2.45 | 1 year 80%, 70%, 60%, 50%, 40%, 20% min. | \$2.45 |
| Nelson | 1 year 70%, less 10% from each previous year | \$2.95 | 15% OC | \$2.95 | 15% OC | \$2.95 |
| New Kent | 1-3 years 35%, 4-6 years 30%, 7-10 years 25%, 20% min. | \$3.00 | 1 year 80%, 60%, 3-4 years 35%, 5-10 years 10% | \$3.75 | 1-3 years 35%, 4-6 years 30%, 7-10 years 25%, 20% min. | \$3.00 |
| Northampton | 1 year 70%, 60%, 50%, 40%, 25%, 10% (min. \$200) | \$2.86 | 1 year 70%, 60%, 50%, 40%, 25%, 10% (min. \$200) | \$2.86 | N/A | N/A |
| Northumberland | 25% OC | \$3.60 | 40% OC | \$3.60 | 25% OC | \$3.60 |
| Nottoway | 1-3: 70%, 4-7: 60%, 30% min. | \$1.25 | 1 year 80%, 70%, 55%, 40%, 25%, 10% min. | \$3.35 | N/A | N/A |
| Orange | 1 year 66.6%, 63.3%, 60%, 56.6%, 53.3%, 50%, 46.6%, 43.3%, 40%, 36.6%, 33.3% | \$2.20 | 1 year 66.6%, 63.3%, 60%, 56.6%, 53.3%, 50%, 46.6%, 43.3%, 40%, 36.6%, 33.3% | \$2.20 | 1 year 66.6%, 63.3%, 60%, 56.6%, 53.3%, 50%, 46.6%, 43.3%, 40%, 36.6%, 33.3% | \$2.20 |
| Page | 1 year 72%, thereafter less 10% previous year | \$3.00 | 1 year 72%, thereafter less 10% previous year | \$3.00 | 1 year 72%, thereafter less 10% previous year pctg. | \$3.00 |
| Patrick | 1 year 95%, thereafter 10% less previous year to 25% | \$1.46 | 1 year 95%, 70%, 50%, 20%, 10% min. | \$1.46 | N/A | N/A |
| Pittsylvania | 1 year 30%, 25%, 20%, 15%, 10%, 5% min. | \$7.75 | 1 year 30%, 25%, 20%, 15%, 10%, 5% min. | \$7.75 | N/A | N/A |
| Powhatan | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$3.60 | 1 yr. 60%, 45%, 37.5%, 30%, 20% min. | \$3.60 | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$3.60 |
| Prince Edward | 20% OC | \$4.20 | 20% OC | \$4.20 | N/A | N/A |
| Prince George | 1 year 60%, 50%, 40%, 30%, 20% min. | \$4.00 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$4.00 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$4.00 |

N/A Not applicable.

* See bottom of last page of Table 9.4 for key to abbreviations.

Table 9.4 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2006 (continued)

| Locality | Heavy Tools & Machinery* | | Computer Hardware* | | Generating Equipment* | |
|--|---|------------|--|------------|---|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (continued) | | | | | | |
| Prince William | 1 year 80%, 65%, 50%, 35%, 20%, 10 min. | \$3.70 | 1 year 50%, 35%, 20%, 10%, 5% min. | \$1.25 | 1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min. | \$2.00 |
| Pulaski | 1-5 years 60%, 6-10 years 40%, 20% min. | \$2.00 | new 60%, 45%, 30%, 30%, 2% min. | \$2.00 | 1-5 years 60%, 6-10 years 40%, 20% min. | \$2.00 |
| Richmond | 1 year 40%, 36%, 32.4%, 29.2%, 26.2% (min. \$100) | \$3.50 | 1 year 40%, 30%, 20%, 10% (min. \$100) | \$3.50 | N/A | N/A |
| Roanoke | 1 year 60%, 50%, 40%, 30%, 20% (min. \$100) | \$3.50 | 1 year 60%, 50%, 40%, 20%, 10% (min. \$100) | \$3.50 | 1 year 60%, 50%, 40%, 30%, 20% (min. \$100) | \$3.50 |
| Rockbridge | 1 year 50%, 40%, 30%, 20%, 10% min. | \$2.35 | 25% OC | \$4.25 | N/A | N/A |
| Rockingham | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% | \$2.80 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% | \$2.80 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% | \$2.80 |
| Russell | 0-1: 90%, 2-3: 80%, 4-5: 70%, 6-7: 60%, 8-10: 50%, 11-14: 40%, 15+: 30% | \$1.65 | 0-1:90%, 2-3: 80%, 4-5: 70%, 6-7: 60%, 8-10: 50%, 11-14: 40%, 15+: 30% | \$1.65 | N/A | N/A |
| Scott | new 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$0.72 | 1 year 50%, 35%, 25%, 15%, 5% | \$0.72 | new 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$0.72 |
| Shenandoah | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$2.86 | 1 year 55%, 50%, 45%, 40%, 25%, 10% min. | \$2.86 | N/A | N/A |
| Smyth | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$2.25 | 1 year 80%, 60%, 40%, 20% min. | \$2.25 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$2.25 |
| Southampton | 1 year 80%, 65%, 50%, 35%, 20%, 10% min. | \$2.40 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.00 | 30% OC | \$2.40 |
| Spotsylvania | 1 year 50%, 45%, 40%, 30%, 20% | \$2.00 | 1 year 50%, 45%, 40%, 30%, 20% | \$5.00 | 1 year 50%, 45%, 40%, 30%, 20% | \$5.00 |
| Stafford | 1 year 35%, 30%, 25%, 20%, 15% | \$5.49 | 1 year 35%, 30%, 25%, 20%, 15% | \$5.49 | 1 year 35%, 30%, 25%, 20%, 15% | \$5.49 |
| Surry | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.50 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.50 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.50 |
| Sussex | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.85 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.85 | N/A | N/A |
| Tazewell | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$2.00 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$2.00 | N/A | N/A |
| Warren | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.15 | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.15 | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.15 |
| Washington | 1 year 50%, 40%, 30%, 20% min. | \$1.55 | 1 year 80%, 40%, 20% min. | \$1.55 | N/A | N/A |
| Westmoreland | 80% OC | \$3.00 | 100% FMV | \$3.00 | N/A | N/A |
| Wise | 1 year 90% | \$1.49 | 1 year 50% | \$1.49 | N/A | N/A |
| Wythe | 1-5 years 50%, 20% min. | \$2.08 | 1-5 years 50%, 20% min. | \$2.08 | 1-5 years 50%, 20% min | \$2.08 |
| York | 25% OC | \$4.00 | 25% OC | \$4.00 | N/A | N/A |
| Towns (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 | 50% OC | \$0.55 | N/A | N/A | N/A | N/A |
| Amherst | 30% OC | \$0.35 | 30% OC | \$0.35 | N/A | N/A |
| Appomattox | 12.5% OC | \$0.55 | 100% | \$0.55 | N/A | N/A |
| Ashland | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$0.77 | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$0.77 | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$0.77 |
| Blackstone | 1 year 80%, 70%, 55%, 40%, 20%, 10% min. | \$0.65 | N/A | N/A | N/A | N/A |

N/A Not applicable.

* See bottom of last page of Table 9.4 for key to abbreviations.

Table 9.4 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2006 (continued)

| Locality | Heavy Tools & Machinery | | Computer Hardware | | Generating Equipment | |
|--------------------------|---|------------|---|------------|--|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Towns (continued) | | | | | | |
| Bowling Green | N/A | N/A | 20% OC | \$1.20 | N/A | N/A |
| Boyce | 1 year 75%, 60%, 50%, 40%, 30%, 20% min. | \$0.60 | N/A | N/A | N/A | N/A |
| Bridgewater | Done by Rockingham | \$0.75 | N/A | N/A | N/A | N/A |
| Chilhowie | N/A | N/A | 1 year 80%, 60%, 40%, 20%, (min. \$5.00) | \$0.20 | N/A | N/A |
| Christiansburg | 1 year 80%, 60%, 50%, 30%, 20%, 10% min. | \$0.45 | 1 year 80%, 60%, 50%, 30%, 20%, 10% min. | \$0.45 | N/A | N/A |
| Clarksville | N/A | N/A | N/A | N/A | 100% | \$1.31 |
| Coeburn | N/A | N/A | 1 year 90% | \$0.40 | N/A | N/A |
| Colonial Beach | 80% OC | \$1.84 | 80% OC | \$1.84 | 80% OC | \$1.84 |
| Crewe | 1 year 80%, 70%, 55%, 40%, 20%, 10% min. | \$1.00 | N/A | N/A | N/A | N/A |
| Culpeper | 1 year 100%, 70%, 60%, 50%, 40%, 30% | \$0.80 | 50% OC | \$0.80 | 1 year 100%, 70%, 60%, 50%, 40%, 30% | \$0.80 |
| Dublin | 100% OC | \$0.50 | 100% | \$0.50 | 100% | \$0.50 |
| Exmore | Done by Northampton Co. | \$0.45 | Done by Northampton Co. | \$0.45 | N/A | N/A |
| Front Royal | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$0.60 | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$0.60 | N/A | N/A |
| Hillsville | 1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min. | \$0.72 | 1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min. | \$0.72 | 1 year 90%, 85%, 80%, 70%, 60%, 50%, 40, 35%, 30% min. | \$0.72 |
| Iron Gate | 1 year 40%, 30%, 3-5: 20%, 6-10: 15%, 11-18: 10%, 19+: 5% | \$1.00 | 40% | \$1.00 | 40% | \$1.00 |
| Luray | 1 year 72%, 10% min. | \$0.40 | 1 year 72%, 10% min. | \$0.40 | N/A | N/A |
| Middleburg | Done by Loudoun Co. | \$1.00 | Done by Loudoun Co. | \$1.00 | N/A | N/A |
| New Market | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$0.80 | N/A | N/A | N/A | N/A |
| Onancock | N/A | \$2.00 | N/A | \$2.00 | N/A | N/A |
| Pennington Gap | N/A | N/A | 100% | \$0.25 | N/A | N/A |
| Pulaski | 0-5 years 60% OC, 6-10 years 40%, 20% min. | \$0.74 | 1-5 years 60% OC, 6-10 years 40%, 20% min. | \$0.74 | 0-5 years 60% OC, 6-10 years 40%, 20% min. | \$0.74 |
| Smithfield | 40% OC | \$0.15 | N/A | N/A | N/A | N/A |
| Tappahannock | 100% FMV | \$1.25 | 100% FMV | \$1.25 | N/A | N/A |
| Vinton | N/A | \$1.00 | N/A | \$1.00 | N/A | N/A |
| Windsor | 40% OC | \$0.10 | N/A | N/A | N/A | N/A |
| Woodstock | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$0.90 | 1 year 55%, 50%, 45%, 40%, 25%, 10% | \$0.90 | N/A | N/A |
| Wytheville | 1-5 years: 50%, 6+: 20% | \$0.28 | 1-5 years: 50%, 6+: 20% | \$0.28 | 1-5 years: 50%, 6+: 20% | \$0.28 |

N/A Not applicable.
Key to abbreviations:
BV - Book Value DC - Depreciated Cost DS - Depreciation Schedule FMV - Fair Market Value OC - Original Cost

**Table 9.5
Tangible Personal Property Taxes Related to Business Use for R&D and Furniture and Fixtures, 2006**

| Locality | Research & Development Property* | | Furniture & Fixtures* | |
|--|--|------------|--|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Cities (Note: All cities responded to this survey. Those that answered "not applicable" to all items in this table are excluded.) | | | | |
| Alexandria | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.75 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.75 |
| Bedford† | 52% OC | \$1.50 | 52% OC | \$1.50 |
| Bristol | 10% OC | \$6.00 | 10% OC | \$6.00 |
| Buena Vista | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$6.75 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$6.75 |
| Charlottesville | 1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min. | \$4.20 | 1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min. | \$4.20 |
| Chesapeake† | 20% OC | \$4.08 | 20% OC | \$4.08 |
| Colonial Heights | N/A | N/A | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.50 |
| Covington | N/A | N/A | 10% OC | \$5.60 |
| Danville | N/A | N/A | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.00 |
| Emporia | N/A | N/A | 1 year 50%, 45%, 40%, 35%, 30%, 25%, 20% min. | \$5.00 |
| Fairfax | N/A | \$3.79 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.79 |
| Falls Church† | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.71 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.71 |
| Franklin | N/A | N/A | 25% OC | \$4.50 |
| Fredericksburg | 1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min. | \$2.99 | 1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min. | \$2.99 |
| Galax | N/A | N/A | 50% OC | \$1.42 |
| Hampton | 35% OC | \$4.25 | 35% OC | \$4.25 |
| Harrisonburg† | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$3.00 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$3.00 |
| Hopewell | N/A | N/A | 1 year 50%, 40%, 30%, 20% min. | \$3.05 |
| Lexington | N/A | N/A | 10% of OC to 25% of book value | \$3.95 |
| Lynchburg† | 1-5 years 30%, 25.35% min. | \$3.80 | 1-5 years 30% OC, 25.35% min. | \$3.80 |
| Manassas† | 1 year 80%, 70%, 60%, 50%, 30%, 20% min. | \$3.05 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$3.05 |
| Manassas Park | N/A | N/A | 1 year 70%, 60%, 50%, 40%, 30%, 20% min. | \$3.50 |
| Martinsville | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min. | \$2.30 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min. | \$2.30 |
| Newport News | N/A | N/A | 33.3% OC | \$4.25 |
| Norfolk† | 40% OC | \$4.00 | 40% OC | \$4.00 |
| Norton | N/A | N/A | 10% OC | \$1.85 |
| Petersburg | N/A | N/A | 1 year 40%, 35%, 30%, 25%, 20% min. | \$4.30 |
| Poquoson† | 30% | \$3.85 | 30% OC | \$3.85 |
| Portsmouth | 1-20 years 50%, 20+ years 25% | \$5.00 | 1-20 years 50%, 20+ years 25% | \$5.00 |
| Radford | N/A | N/A | N/A | N/A |
| Richmond | N/A | N/A | 1 year 70%, 60%, 50%, 40%, 30%, 20% min. | \$3.70 |
| Roanoke | ABOS | \$3.45 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.45 |
| Salem† | 1 year 70%, 60%, 50%, 40%, 30%, 25% min. | \$3.20 | 1 year 70%, 60%, 50%, 40%, 30%, 25% min. | \$3.20 |
| Staunton | DC | \$2.00 | 1 year 100%, 80%, 60%, 20% min. | \$2.00 |
| Suffolk† | 20% | \$4.25 | 20% OC | \$4.25 |
| Virginia Beach | 40% OC | \$3.70 | 40% OC | \$3.70 |
| Waynesboro† | 40% of book value to min. 20% | \$5.00 | 40% book value to min. 20% OC | \$5.00 |
| Williamsburg | 30% OC | \$3.50 | 30% OC | \$3.50 |
| Winchester† | 1 year 80%, 70%, 60%, 50%, 40%, 30% min. | \$4.50 | 1 year 80%, 70%, 60%, 50%, 40%, 30% min. | \$4.50 |

N/A Not applicable.

† These localities impose taxes on biotechnology equipment. They use the same tax rate and depreciation schedule as for furniture and fixtures.

* See bottom of last page of Table 9.5 for key to abbreviations.

Table 9.5 Tangible Personal Property Taxes Related to Business Use for R&D and Furniture and Fixtures, 2006 (continued)

| Locality | Research & Development Property* | | Furniture & Fixtures* | |
|--|---|------------|---|---------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (Note: All counties responded to this survey. Those that answered "not applicable" to all items are excluded.) | | | | |
| Accomack | N/A | N/A | 1 year 50%, 45%, 43%, 41%, 39%, 37%, 35%, 33%, 31%, 29%, 27%, 25%, 23%, 21%, 19%, 17%, 15%, 13%, 11%, 9%, 7%, 5% min. | \$3.16-\$3.30 |
| Albemarle† | 1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min. | \$4.28 | 1 year 25, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min. | \$4.28 |
| Alleghany | 15% OC | \$5.95 | 15% OC | \$5.95 |
| Amelia | N/A | N/A | 1 year 60%, 40%, 37%, 33%, 20% min. | \$3.50 |
| Amherst | N/A | N/A | 30% OC | \$3.25 |
| Appomattox | N/A | N/A | 0-5 years: 50%, 6-10: 40%, 11-15: 30%, 16+: 15% | \$3.50 |
| Arlington† | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.40 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.40 |
| Augusta† | 1 year 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5% (min. \$50) | \$1.90 | 1 year 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5% (min. \$50) | \$1.90 |
| Bath | N/A | N/A | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$1,000) | \$0.20 |
| Bedford† | 1 year 100%, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 50% min. | \$1.70 | 1 year 100%, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 50% min. | \$1.70 |
| Bland | N/A | N/A | 50% OC | \$2.29 |
| Botetourt | 1 year 90%, 70%, 50%, 30%, 10% | \$2.25 | 1 year 90%, 70%, 50%, 30%, 10% min. | \$2.25 |
| Brunswick† | 25% OC | \$3.40 | 25% OC | \$3.40 |
| Buchanan | N/A | N/A | 1-3 yrs.: 80%, 4-6: 60%, 7-9: 40%, 10+: 20% | \$1.95 |
| Campbell | 0-10 years 25%, 15% min. | \$3.85 | 0-10 years 25%, 15% min. | \$3.85 |
| Caroline | N/A | N/A | 20% OC | \$6.25 |
| Carroll | 1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min. | \$1.30 | 1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min. | \$1.30 |
| Charles City | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.40 | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.40 |
| Charlotte | N/A | N/A | 10% OC | \$3.00 |
| Chesterfield† | 1 year 70%, 50%, 40%, 30%, 20%, 10% min. | \$1.00 | 1 year 70%, 50%, 40%, 30%, 20%, 10% min. | \$3.60 |
| Clarke† | 1 year 75%, 60%, 50%, 40%, 30%, 20% min. | \$4.00 | 1 year 75%, 60%, 50%, 40%, 30%, 20% min. | \$4.00 |
| Craig† | 1 year 80%, 70%, 60%, 50%, 40%, 40%, 30%, 20% | \$2.20 | 1 year 50%, 30%, 20%, 10% min. | \$3.00 |
| Culpeper | 50% OC | \$3.50 | 50% of OC | \$3.50 |
| Cumberland† | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.50 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.50 |
| Dinwiddie | N/A | N/A | 20% OC | \$4.90 |
| Essex | N/A | N/A | 10% OC | \$3.50 |
| Fairfax† | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.57 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$4.57 |
| Fauquier | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.65 | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.65 |
| Floyd | N/A | N/A | 1 year 60%, 50%, 40%, 30%, 20% min. | \$2.70 |
| Fluvanna | N/A | N/A | 1-10: 20% OC | \$3.70 |
| Franklin | 1 year 50%, 45%, 40%, 35%, 30%, 25%, 20% | \$1.67 | 1 year 50%, 45%, 40%, 35%, 30%, 25%, 20% min. | \$1.67 |
| Frederick† | 30% OC | \$4.20 | 30% OC | \$4.20 |
| Giles† | 25% OC | \$1.85 | 25% OC | \$1.85 |
| Gloucester | 1-7 years: 30% OC | \$2.20 | 1-7 years: 30%, 8+ years: 10% | \$2.20 |
| Goochland† | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$3.75 | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$4.00 |

N/A Not applicable.

† These localities impose taxes on biotechnology equipment. They use the same tax rate and depreciation schedule as for furniture and fixtures.

* See bottom of last page of Table 9.5 for key to abbreviations.

Table 9.5 Tangible Personal Property Taxes Related to Business Use for R&D and Furniture and Fixtures, 2006 (continued)

| Locality | Research & Development Property* | | Furniture & Fixtures* | |
|-----------------------------|--|------------|--|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (continued) | | | | |
| Grayson† | 1 year: 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% | \$1.50 | 1 year: 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% | \$1.50 |
| Greene | N/A | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$5.00 |
| Greenville | N/A | \$4.50 | 1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% min. | \$4.50 |
| Halifax† | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.30 | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.30 |
| Hanover† | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.57 | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.57 |
| Henrico† | 1 year 80%, 69%, 59%, 50%, 42%, 35%, 29%, 24%, 19%, 8% min. | \$3.50 | 1 year 80%, 69%, 59%, 50%, 42%, 35%, 29%, 24%, 19%, 8% min. | \$3.50 |
| Henry | 71% OC | \$1.19 | 71% OC | \$1.19 |
| Isle of Wight | N/A | N/A | 40% OC | \$4.40 |
| James City† | 25% OC | \$4.00 | 25% OC | \$4.00 |
| King & Queen | N/A | N/A | 1 year 25%, 22.5%, 20.3%, 18.2%, less 10% of previous year | \$3.94 |
| King George† | 1 year 30%, 25%, 20%, 15%, 10% min. | \$3.10 | 1 year 30%, 25%, 20%, 15%, 10% min. | \$3.10 |
| King William | N/A | N/A | 1 year 80%, 60%, 40%, 20%, 10% min. | \$3.65 |
| Lancaster | N/A | N/A | BV | \$1.52 |
| Lee | N/A | N/A | 1 year 75%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$1.41 |
| Loudoun† | 1 year 50%, 40%, 30%, 20%, 10% min. | \$2.75 | 1 year 50%, 40%, 30%, 20%, 10% min. | \$4.20 |
| Louisa | N/A | N/A | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% | \$1.90 |
| Lunenburg | N/A | N/A | 1-5: 32.5%, 6-10: 27.5%, 11-15: 22.5% 16-20: 17.5%, 21+: 12.5% | \$3.50 |
| Madison | N/A | N/A | BV | \$2.14 |
| Mathews† | 100% BV | \$2.14 | BV | \$2.14 |
| Mecklenburg | N/A | N/A | 1 year 80%, 60%, 50%, 40%, 30%, 20%, 15% min. | \$3.26 |
| Middlesex | N/A | N/A | 35% OC | \$3.50 |
| Montgomery | 1 year 80%, 70%, 60%, 50%, 40%, 30% min. | \$2.45 | 1 year 80%, 70%, 60%, 50%, 40%, 30% min. | \$2.45 |
| Nelson† | 15% OC | \$2.95 | 15% OC | \$2.95 |
| New Kent | 1-3 years 55%, 4-6 years 30%, 10% min. | \$3.75 | 1-3 years 55%, 4-6 years 30%, 10% min. | \$3.75 |
| Northampton | 1 year 70%, 60%, 50%, 40%, 25%, 10% min. | \$4.10 | 1 year 70%, 60%, 50%, 40%, 25%, 10% min. | \$4.10 |
| Northumberland | 40% OC | \$3.60 | 40% OC | \$3.60 |
| Orange | 1 year 66.6%, 63.3%, 60%, 56.6%, 53.3%, 50%, 46.6%, 43.3%, 40%, 36.6%, 33.3% | \$2.20 | 1 year 66.6%, 63.3%, 60%, 56.6%, 53.3%, 50%, 46.6%, 43.3%, 40%, 36.6%, 33.3% | \$2.20 |
| Page | N/A | N/A | 1 year 72%, 64.8%, 58.3%, 52.5%, 47.2%, less 10% of previous year | \$3.00 |
| Patrick | N/A | N/A | 1 year 95%, 85.5%, 77%, 69.3%, 62%, 56%, 50.5%, 45.4%, 41%, 36.8%, 33%, 29.8%, 26.8%, 25% min. | \$1.46 |
| Pittsylvania | N/A | N/A | 1 year 30%, 25%, 20%, 15%, 10%, 5% min. | \$7.75 |
| Powhatan† | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$3.60 | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$3.60 |
| Prince Edward† | 20% OC | \$4.20 | 20% OC | \$4.20 |
| Prince George | 1 year 60%, 50%, 40%, 30%, 20% | \$4.00 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$4.00 |
| Prince William | 1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min. | \$1.00 | 1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min. | \$3.70 |

N/A Not applicable.

† These localities impose taxes on biotechnology equipment. They use the same tax rate and depreciation schedule as for furniture and fixtures.

* See bottom of last page of Table 9.5 for key to abbreviations.

Table 9.5 Tangible Personal Property Taxes Related to Business Use for R&D and Furniture and Fixtures, 2006 (continued)

| Locality | Research & Development Property | | Furniture & Fixtures | |
|--|---|------------|--|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (continued) | | | | |
| Pulaski | 1-5 years 60%, 6-10 years 40%, 20% min. | \$2.00 | 1-5 years 60%, 6-10 years 40%, 20% min. | \$2.00 |
| Richmond | N/A | N/A | 1 year 40%, 36%, 32.4%, 29.2%, 26.2% (min. \$100) | \$3.50 |
| Roanoke† | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.50 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.50 |
| Rockbridge | 25% OC | \$4.25 | 25% OC | \$4.25 |
| Rockingham | 1 year 90%, 80%, 70%, 60%, 50% 40%, 30%, 20% min. | \$2.80 | 1 year 90%, 80%, 70%, 60%, 50% 40%, 30%, 20% min. | \$2.80 |
| Russell | N/A | N/A | 0-1: 90%, 2-3: 80%, 4-5: 70%, 6-7: 60%, 8-10: 50%, 11-14: 40%, 15+: 30% | \$1.65 |
| Scott | new 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$0.73 | new 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$0.72 |
| Shenandoah | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$2.86 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$2.86 |
| Smyth | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$2.25 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$2.25 |
| Southampton | N/A | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.00 |
| Spotsylvania | 1 year: 50%, 45%, 40%, 30%, 20% | \$5.00 | 1 year: 50%, 45%, 40%, 30%, 20% min. | \$5.00 |
| Stafford† | 1 year 35%, 30%, 25%, 20%, 15% | \$5.49 | 1 year 35%, 30%, 25%, 20%, 15% min. | \$5.49 |
| Surry† | 1 year 60%, 50%, 40%, 30%, 20% | \$3.50 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$3.50 |
| Sussex | N/A | N/A | 1 year 90%, 80%, 70%, 60%, 50% 40%, 30%, 20%, 10% min. | \$4.85 |
| Tazewell | N/A | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$2.00 |
| Warren | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.15 | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$3.15 |
| Washington | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$1.55 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$1.55 |
| Westmoreland | N/A | N/A | 80% OC | \$3.00 |
| Wise† | 1 year 90% | \$1.49 | 1 year 90% | \$1.49 |
| Wythe† | 1-5 years 50%, 20% min. | \$2.08 | 1-5 years 50%, 20% min. | \$2.08 |
| York | 25% OC | \$4.00 | 25% OC | \$4.00 |
| Towns (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 | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$0.77 | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$0.77 |
| Bowling Green | N/A | N/A | 20% OC | \$1.20 |
| Chilhowie | OC (\$5 min.) | \$0.20 | OC (\$5 min.) | \$0.20 |
| Christiansburg | N/A | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30% min. | \$0.48 |
| Culpeper† | 1 year 100%, 70%, 60%, 50%, 40%, 30% min. | \$0.80 | 50% OC | \$0.80 |
| Dublin | N/A | \$0.50 | 100% | \$0.50 |
| Hillsville | 1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min. | \$0.72 | 1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min. | \$0.72 |
| Iron Gate | 40% OC | \$4.00 | 40% OC | \$1.00 |
| Luray | N/A | N/A | 1 year 72%, 64.8%, 58.3%, 52.5%, 47.2%, 42.5%, less 10% of previous year | \$0.40 |
| South Boston | N/A | N/A | 10% OC | \$2.00 |
| Vinton | 1 year 60%, 50%, 40%, 30%, 20% | \$1.00 | 1 year 60%, 50%, 40%, 30%, 20% min. | \$1.00 |
| West Point | BV | \$3.30 | N/A | N/A |

† These localities impose taxes on biotechnology equipment. They impose the same tax and depreciation schedule as for furniture and fixtures.

Key to abbreviations:

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

N/A Not applicable.

**Table 9.6
Tangible Personal Property Taxes for Farm, Livestock, and Household Property, 2006**

| Locality | Livestock* | | Farm* | | Household* | |
|--|---|------------|--|------------------------|--|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Cities (Note: All cities responded to this survey. Those that answered "not applicable" to all items in this table are excluded.) | | | | | | |
| Bedford | 100% FMV | \$1.30 | 100% FMV | \$1.30 | N/A | N/A |
| Chesapeake | 12% OC | \$4.08 | 12% OC | \$4.08 | N/A | N/A |
| Franklin | 1 year 80%, less 10% each year to 20% min. | \$4.50 | 25% OC | \$4.50 | N/A | N/A |
| Fredericksburg | N/A | N/A | 1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min. | \$2.99 | N/A | N/A |
| Hampton | N/A | N/A | OC | \$4.25 | N/A | N/A |
| Harrisonburg | 20% OC | \$3.00 | 20% OC | \$3.00 | N/A | N/A |
| Newport News | N/A | N/A | 33.3% OC | \$4.25 | N/A | N/A |
| Staunton | N/A | N/A | DC | \$2.00 | N/A | N/A |
| Counties (Note: All counties responded to this survey. Those that answered "not applicable" to all items in this table are excluded.) | | | | | | |
| Accomack | N/A | N/A | 15%, 14%, 13% | \$3.13-\$3.26 | N/A | N/A |
| Alleghany | 5% FMV | \$5.95 | 5% OC | \$5.95 | N/A | N/A |
| Bland | Sheep & hogs \$50 per head; cattle \$100 | \$0.89 | 1 year 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% | \$0.89 | Household items \$1,000; refrigerator \$100 | \$2.29 |
| Caroline | N/A | N/A | 10% | \$6.25 | N/A | N/A |
| Carroll | N/A | N/A | 100% | \$1.30 | N/A | N/A |
| Charles City | 100% | \$3.40 | 100% | \$3.40 | N/A | N/A |
| Charlotte | 30% | \$3.00 | 30% | \$3.00 | N/A | N/A |
| Clarke | N/A | N/A | 1 year 75%, 60%, 50%, 40%, 30%, 20% min. | \$4.00 | N/A | N/A |
| Essex | FMV | \$3.50 | 10% OC | \$3.50 | N/A | N/A |
| Grayson | N/A | N/A | 16% | \$1.50 | N/A | N/A |
| Henry | 71% OC | \$1.19 | 71% OC | \$1.19 | N/A | N/A |
| Highland | N/A | N/A | 10% | \$1.50 | N/A | N/A |
| King & Queen | 100% FMV | \$0.99 | DC | \$0.99 | N/A | N/A |
| Lancaster | 100% | \$1.52 | 100% | \$1.52 | N/A | N/A |
| Lunenburg | N/A | N/A | 50% OC less 10% every 5 years to 10% min. | \$1.80 | N/A | N/A |
| Madison | N/A | N/A | OC | \$2.14 | N/A | N/A |
| Mathews | 100% | \$2.14 | 70% | \$2.14 | N/A | N/A |
| Middlesex | \$200 per head | \$3.50 | 10% OC | \$3.50 | N/A | N/A |
| Northampton | N/A | N/A | 1 year 70%, 60%, 50%, 40%, 25%, 10% min. | \$2.16 | N/A | N/A |
| Northumberland | 10% | \$3.60 | 10% | \$3.60 | N/A | N/A |
| Page | N/A | N/A | 1 year 72% OC, minus 10% each year | \$0.60 | N/A | N/A |
| Prince William | N/A | N/A | 1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min. | \$0.00001 ^a | N/A | N/A |
| Richmond | N/A | \$3.50 | 40% OC (min. \$100) | \$3.50 | N/A | N/A |
| Rockingham | N/A | N/A | 8 year, 10% str. line | \$0.44 | N/A | N/A |
| Smyth | N/A | N/A | 100% | \$2.25 | N/A | N/A |
| Southampton | Hogs \$30/head; cows \$50/head; horses \$100/head | \$4.00 | LV seasonal farm equipment | \$1.95 | N/A | N/A |
| Sussex | Varies | \$4.85 | N/A | N/A | N/A | N/A |
| Washington | N/A | N/A | BV | \$1.55 | N/A | N/A |
| Westmoreland | 100% | \$1.25 | DC | \$1.25 | N/A | N/A |

N/A Not applicable.

* See bottom of last page of Table 9.6 for key to abbreviations.

^a Rate verified by Prince William County.

Table 9.6 Tangible Personal Property Taxes for Farm, Livestock, and Household Property, 2006 (continued)

| Locality | Livestock | | Farm | | Household | |
|--|-----------|------------|-----------------|------------|-----------|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Towns (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.) | | | | | | |
| Chilhowie | N/A | N/A | 100% (\$5 min.) | \$0.20 | N/A | N/A |
| Colonial Beach | N/A | N/A | N/A | \$2.60 | N/A | N/A |
| Hillsville | N/A | N/A | 100% | \$0.70 | N/A | N/A |
| Monterey | N/A | N/A | 10% | \$1.50 | N/A | N/A |
| Stanley | N/A | N/A | N/A | \$0.45 | N/A | N/A |
| Stony Creek | N/A | N/A | N/A | \$0.60 | N/A | N/A |
| Strasburg | N/A | N/A | 100% | \$1.11 | N/A | N/A |
| Tappahannock | N/A | N/A | 100% | \$1.25 | N/A | N/A |
| Wise | N/A | N/A | 100% | \$0.53 | N/A | N/A |

N/A Not applicable.

Key to Abbreviations:

BV - Book Value DC - Depreciated Cost FMV - Fair Market Value LV - Loan Value OC - Original Cost

Table 9.7
Tangible Personal Property Taxes for Boats and Aircraft, 2006

| Locality | Boats & Watercraft Over 5 Tons* | | Private Pleasure Boats & Watercraft* | | Aircraft* | |
|--|--|----------------------|---|-------------------------|--|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Cities (Note: All cities responded to this survey. Those that answered "not applicable" for all items in the table are excluded.) | | | | | | |
| Alexandria | Commercial Boats | \$4.75 | OC | \$0.01 | N/A | N/A |
| Bedford | 100% BV | \$1.80 | 100% BV | \$1.80 | 100% BV | \$1.80 |
| Bristol | N/A | N/A | 11% OC | \$6.00 | 11% OC | \$6.00 |
| Buena Vista | 1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$6.75 | 1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$6.75 | 1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$6.75 |
| Charlottesville | ABOS | \$4.20 | ABOS | \$4.20 | N/A | N/A |
| Chesapeake | ABOS | \$1.58 | ABOS | \$1.58 | 20% OC | \$0.58 |
| Colonial Heights | 1 year 90%, thereafter less 10% prior year's value (min. \$30) | \$3.50 | 1 year 90%, thereafter less 10% prior year's value (min. \$30) | \$3.50 | N/A | N/A |
| Covington | NADA 50% RV | \$5.60 | N/A | N/A | N/A | N/A |
| Danville | N/A | N/A | N/A | \$3.00 | N/A | \$0.30 |
| Emporia | 30% OC | \$5.00 | N/A | N/A | N/A | N/A |
| Fairfax | OC | \$3.79 | OC | \$3.79 | OC | \$3.79 |
| Falls Church | ABOS | \$4.71 | N/A | N/A | N/A | N/A |
| Franklin | N/A | N/A | 25% OC | \$4.50 | N/A | N/A |
| Fredericksburg | 1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min. | \$2.99 | 1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min. | \$2.99 | N/A | N/A |
| Galax | N/A | \$1.42 | N/A | N/A | N/A | N/A |
| Hampton | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$100) | \$1.00 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$400) | \$1.00 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$100) | \$1.00 |
| Harrisonburg | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$3.00 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$3.00 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$3.00 |
| Hopewell | 1 year: 35%, 2-7: 30%, 8-13: 25%, 14-22: 15% 23+: 10% | \$3.05 | BUC Rsrch: 35% RV | \$3.05 | N/A | N/A |
| Lynchburg | ABOS | \$3.80 | ABOS | \$3.80 | 1 year 90%, 70%, 60%, 50%, 40%, 30%, 20%, 10% | \$3.80 |
| Manassas | DS | \$3.05 | NADA | \$3.05 | Aircraft Blue Book RV | \$0.01 |
| Manassas Park | NADA or OC | \$3.50 | NADA or OC | \$3.50 | N/A | N/A |
| Martinsville | ABOS | \$2.30 | 1 year 90%, thereafter less 10% prior year's value (min. \$125) | \$2.30 | N/A | N/A |
| Newport News | 1 year 85%, thereafter less 5% of prior year's | \$0.90 | ABOS or OC | \$1.00 | Aircraft Digest: 100% BV | \$2.10 |
| Norfolk | ABOS | \$1.50 | ABOS | \$0.01 | 20% of base avg. from Blue Book | \$2.40 |
| Norton | FMV | \$1.85 | FMV | \$1.85 | N/A | N/A |
| Petersburg | ABOS | \$4.30 | ABOS | \$4.30 | N/A | N/A |
| Poquoson | ABOS | \$1.50 | ABOS | \$1.50 | N/A | N/A |
| Portsmouth | ABOS | \$0.001 ^a | ABOS | \$0.01 ^a | LV | \$5.00 |
| Radford | NADA | \$2.44 | NADA | \$2.44 | N/A | N/A |
| Richmond | OC | \$3.70 | OC | \$3.70 | N/A | N/A |
| Roanoke | ABOS | \$3.45 | ABOS | \$3.45 | OC | \$1.06 |
| Salem | New 90%, 80%, 70%, 60%, 50%, 40% 30%, 25% | \$3.20 | New 90%, 80%, 70%, 60%, 50%, 40% 30%, 25% | \$3.20 | New 90%, 80%, 70%, 60%, 50%, 40% 30%, 25% | \$3.20 |
| Staunton | 7 year str. line to 15% | \$2.00 | 7 year str. line to 15% | \$2.00 | 7 year str. line to 15% | \$2.00 |
| Suffolk | ABOS | \$1.50 | ABOS | \$1.50 | 20% OC | \$0.58 |
| Virginia Beach | NADA Marine | \$1.50 | NADA Marine | \$0.000001 ^b | McFadden Publications, | \$3.70 |
| Waynesboro | 1 year 40%, 30%, 20% min. | \$5.00 | 1 year 40%, 30%, 20% min. | \$5.00 | 1 year 40%, 30%, 20% min. | \$5.00 |
| Williamsburg | N/A | N/A | LV | \$3.50 | N/A | N/A |
| Winchester | N/A | N/A | NADA | \$4.50 | N/A | N/A |

N/A Not applicable.

* See bottom of last page of Table 9.7 for key to abbreviations.

^a Rate verified by Portsmouth City.

^b Rate verified by Virginia Beach City.

Table 9.7 Tangible Personal Property Taxes for Boats and Aircraft, 2006 (continued)

| Locality | Boats & Watercraft Over 5 Tons* | | Private Pleasure Boats & Watercraft* | | Aircraft* | |
|--|--|-------------------|--|-------------------|--|----------------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (Note: All counties responded to this survey. Those that answered "not applicable" for all items in the table are excluded.) | | | | | | |
| Accomack | 1 year 30%, 28%, 26%, 24%, 22%, 20%, 18%, 16%, 14%, 12%, 10%, 8%, 6%, 4%, 2% | \$3.16- \$3.30 | ABOS or NADA | \$3.16- \$3.30 | Aircraft Blue Book | \$3.16- \$3.30 |
| Albemarle | 1 year 85%, thereafter 85% of prior year's value (min. \$200) | \$4.28 | 1 year 85%, thereafter 85% of prior year's value (min. \$200) | \$4.28 | 12.5% OC; 90% of prior assessed value thereafter (min. \$750) | \$4.28 |
| Alleghany | N/A | N/A | 20% NADA RV | \$5.95 | 12% OC | \$5.95 |
| Amelia | BV | \$3.50 | N/A | N/A | BV | \$3.50 |
| Amherst | 1 year 80%, thereafter less 10% prior year's value (\$250 min.) | \$3.25 | 1 year 80%, thereafter less 10% prior year's value (\$250 min.) | \$3.25 | N/A | N/A |
| Appomattox | 50% avg. RV | \$3.50 | 50% avg. RV | \$3.50 | 50% avg. RV | \$3.50 |
| Arlington | N/A | N/A | NADA or OC | \$4.40 | N/A | N/A |
| Augusta | BV | \$1.90 | BV | \$1.90 | BV: wholesale | \$1.90 |
| Bath | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%, (min. \$1,000) | \$0.20 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$1,000) | \$0.20 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%, (min. \$1,000) | \$0.20 |
| Bedford | 20% avg. RV | \$8.50 | 20% avg. RV | \$8.50 | 20% avg. RV | \$8.50 |
| Bland | N/A | \$2.29 | 1 year 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40 35%, 30%, 25%, 20% min. | \$2.29 | OC | \$2.29 |
| Botetourt | 1 year 90%, 70%, 50%, 30%, 10% min. | \$2.55 | 1 year 90%, 70%, 50%, 30%, 10% min. | \$2.55 | 1 year 90%, 70%, 50%, 30%, 10% min. | \$2.55 |
| Brunswick | ABOS | \$3.40 | ABOS | \$3.40 | 25% OC | \$3.40 |
| Buchanan | 1 year 85%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10% | \$1.95 | 1 year 85%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10% | \$1.95 | FMV | \$1.95 |
| Buckingham | NADA | \$4.05 | N/A | N/A | N/A | \$4.05 |
| Campbell | 1 year 80%, 70%, 35%, 30%, 25%, 20% min. | \$3.85 | 1 year 80%, 70%, 35%, 30%, 25%, 20% min. | \$3.85 | 1 year 13.9%, 12.4%, 10.8%, 9.3%, 7.7%, 6.2% min. | \$3.85 |
| Caroline | N/A | N/A | 40% ABOS | \$6.25 | 1 year 45%, 40%, 35% 30%, 25%, 20%, 15%, 10% (min. \$2,000) | \$6.25 |
| Carroll | 1 year 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min. | \$1.30 | 1 year 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min. | \$1.30 | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$1.30 |
| Charles City | 100% ABOS | \$3.40 | 100% ABOS | \$3.40 | 1 year 60%, 50%, 40%, 30%, 20%, 10% | \$3.40 |
| Charlotte | 85% | \$3.00 | 85% | \$3.00 | 85% | \$3.00 |
| Chesterfield | 1 year 70%, 50%, 40%, 30%, 20%, 10% min. | \$3.60 | 1 year 70%, 50%, 40%, 30%, 20%, 10% min. | \$3.60 | Aircraft Bluebook | \$0.50 |
| Clarke | 1 year 75%, 60%, 50%, 40%, 30%, 20% min. | \$4.00 | 1 year 75%, 60%, 50%, 40%, 30%, 20% min. | \$4.00 | 100% WV from aircraft book | \$4.00 |
| Craig | N/A | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% (min. \$200) | \$3.00 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min. | \$3.00 |
| Culpeper | 100% low-trade ABOS | \$2.50 | 100% low-trade ABOS | \$2.50 | 100% base avg. - Aircraft Blue Book | \$0.63 |
| Cumberland | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.50 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.50 | FMV, Aircraft Blue Book | \$0.45 |
| Dickenson | N/A | N/A | D S | \$1.59 | N/A | N/A |
| Dinwiddie | 20% OC; if available, book LV | \$4.90 | 20% OC; if available, book LV | \$4.90 | Aircraft Blue Book: 100% | \$0.50 |
| Essex | 20% FMV | \$3.50 | 50% FMV | \$3.50 | 50% FMV | \$3.50 |
| Fairfax | OC | \$0.01 | OC | \$0.01 | OC | \$0.01 |
| Fauquier | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.65 | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$1.50 | Aircraft Blue Book | \$0.001 ^c |

N/A Not applicable.

* See bottom of last page of Table 9.7 for key to abbreviations.

^c Rate verified by Fauquier County.

Table 9.7 Tangible Personal Property Taxes for Boats and Aircraft, 2006 (continued)

| Locality | Boats & Watercraft Over 5 Tons* | | Private Pleasure Boats & Watercraft* | | Aircraft* | |
|-----------------------------|--|------------|---|------------|---|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (continued) | | | | | | |
| Floyd | 1 year 70%, thereafter less 10% prior year's value, 20% min. | \$2.70 | 1 year 70%, thereafter less 10% prior year's value, 20% min. | \$2.70 | 1 year 70%, thereafter less 10% prior year's value, 20% min. | \$2.70 |
| Fluvanna | 100% avg. TV | \$3.70 | Boat Blue Book | \$3.70 | 1-10 years: 20% OC | \$3.70 |
| Franklin | 100% low BV | \$1.67 | 100% low BV | \$1.67 | 100% low BV | \$1.67 |
| Frederick | N/A | N/A | Boat Blue Book/NADA | \$4.20 | Aircraft Blue Book | \$0.425 |
| Giles | 25% | \$1.85 | 25% | \$1.85 | 25% OC | \$1.85 |
| Gloucester | 40% OC | \$1.00 | ABOS WV | \$1.00 | 30% OC | \$2.20 |
| Goochland | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$4.00 | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$4.00 | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$4.00 |
| Grayson | FMV | \$1.50 | N/A | \$1.50 | N/A | N/A |
| Greensville | N/A | \$4.50 | 1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% min. | \$4.50 | 1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% min. | \$0.50 |
| Halifax | 1 year 80%, less 10% each year to 10% | \$3.30 | 1 year 80%, less 10% each year to 10% | \$3.30 | 1 year 80%, less 10% each year to 10% | \$3.30 |
| Hanover | N/A | N/A | Boat Blue Book | \$3.57 | Aircraft Blue Book | \$1.00 |
| Henrico | New 75%, 60%, 50%, 40%, 30%, 20% min. | \$3.50 | New 75%, 60%, 50%, 40%, 30%, 20% min. | \$3.50 | New 75%, 60%, 50%, 40%, 30%, 20% min. | \$1.60 |
| Henry | 100% | \$1.48 | 60% FMV | \$1.48 | 60% OC | \$1.19 |
| Highland | 1 year 100%, 5% depreciation per year, 5% min. | \$1.50 | 1 year 100%, 5% depreciation per year, 5% min. | \$1.50 | FMV | \$1.50 |
| Isle of Wight | ABOS | \$1.00 | ABOS | \$1.00 | Aircraft Blue Book LV | \$1.00 |
| James City | 50% BV | \$4.00 | 50% BV | \$4.00 | 25% OC | \$4.00 |
| King & Queen | Used WV | \$3.94 | Used WV | \$3.94 | 40% RV | \$3.94 |
| King George | 1 year 50%, less 5% each year down to 10% NADA guide | \$3.10 | 1 year 50%, less 5% each year to 10% NADA guide | \$3.10 | N/A | N/A |
| King William | | \$3.65 | | \$3.65 | 1 year 75%, less 10% depreciation per year | \$3.65 |
| Lancaster | 100% | \$1.52 | 100% | \$1.52 | 100% FMV | \$1.52 |
| Lee | 100% FMV | \$1.41 | 100% FMV | \$1.41 | 100% FMV | \$1.41 |
| Loudoun | 1 year 70%, 60%, 50%, 40%, 30%, 20% | \$4.20 | 1 year 70%, 60%, 50%, 40%, 30%, 20% | \$4.20 | Blue Book: avg. WV | \$0.01 |
| Louisa | N/A | N/A | NADA | \$1.90 | 100% FMV | \$0.48 |
| Lunenburg | N/A | N/A | 100% TV | \$3.50 | 100% TV | \$2.10 |
| Madison | 100% OC | \$2.14 | 100% OC | \$2.14 | 100% OC | \$2.14 |
| Mathews | ABOS | \$1.45 | ABOS | \$1.45 | 100% BV | \$2.14 |
| Mecklenburg | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% | \$3.26 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% | \$3.26 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% | \$3.26 |
| Middlesex | 35% RV | \$3.50 | 35% RV | \$3.50 | 35% RV | \$3.50 |
| Montgomery | 1 year 80%, 60%, 50%, 30%, 20%, 10% min. | \$2.45 | 1 year 80%, 60%, 50%, 30%, 20%, 10% min. | \$2.45 | 1 year 80%, 60%, 50%, 30%, 20%, 10% min. | \$1.23 |
| Nelson | N/A | N/A | N/A | N/A | BV | \$2.95 |
| New Kent | 75% NADA | \$3.75 | NADA | \$3.75 | 80% RV | \$0.75 |
| Northampton | ABOS | \$2.05 | ABOS | \$2.05 | 100% WV | \$4.10 |
| Northumberland | 20% OC | \$3.60 | 40% avg. RV | \$3.60 | 40% OC | \$3.60 |
| Nottoway | 1 year 80%, 70%, 55%, 40%, 25%, 10% min. | \$3.35 | 1 year 80%, 70%, 55%, 40%, 25%, 10% min. | \$3.35 | 1 year 80%, 70%, 55%, 40%, 25%, 10% min. | \$0.50 |
| Orange | ABOS | \$1.65 | ABOS | \$1.65 | 10% base value | \$0.55 |

N/A Not applicable.

* See bottom of last page of Table 9.7 for key to abbreviations.

Table 9.7 Tangible Personal Property Taxes for Boats and Aircraft, 2006 (continued)

| Locality | Boats & Watercraft Over 5 Tons* | | Private Pleasure Boats & Watercraft* | | Aircraft* | |
|--|---|------------------------|---|------------------------|--|------------------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (continued) | | | | | | |
| Page | 1 year 72% OC, 10% depreciation per year | \$3.00 | 1 year 72% OC, 10% depreciation per year | \$3.00 | 1 year 72% OC, 10% depreciation per year | \$3.00 |
| Patrick | 1 year 95%, thereafter 10% from previous year to 25% min. | \$1.46 | 1 year 95%, thereafter 10% from previous year to 25% min. | \$1.46 | 1 year 95%, thereafter 10% from previous year to 25% min. | \$1.46 |
| Pittsylvania | 30% used WV | \$7.75 | 30% used WV | \$7.75 | 30% FMV | \$7.75 |
| Powhatan | 100% FMV | \$3.60 | 100% FMV | \$3.60 | 100% FMV | \$3.60 |
| Prince Edward | N/A | N/A | NADA LV | \$4.20 | Based on year, model, and condition | \$4.20 |
| Prince George | New 60%, 50%, 40%, 30%, 20% min. | \$4.00 | NADA | \$4.00 | New 60%, 50%, 40%, 30%, 20% min. | \$4.00 |
| Prince William | OC | \$0.00001 ^a | OC | \$0.00001 ^a | Commuter | \$0.00001 ^a |
| Pulaski | 1-5 years 60%, 6-10 years 40%, 20% min. | \$2.00 | NADA avg. used | \$2.00 | 60% OC | \$2.00 |
| Rappahannock | LV | \$4.20 | LV | \$4.20 | LV | \$4.20 |
| Richmond | 1 year 75%, min. \$100 | \$3.50 | NADA | \$3.50 | 1 year 40% (min. \$200) | \$3.50 |
| Roanoke | NADA | \$3.50 | NADA | \$3.50 | N/A | \$3.50 |
| Rockbridge | 1 Year 75%, thereafter less 25% previous year's value (min. \$100) | \$4.25 | BV (min. \$100) | \$4.25 | N/A | N/A |
| Rockingham | 8 year 10% straight line, 20% min. | \$2.80 | 8 year 10% straight line, 20% min. | \$2.80 | 8 year 10% straight line, 20% min. | \$2.80 |
| Russell | 1-2: 80%, 3-4: 60%, 5-6:50%, 7-10: 40%, 11-14:30%, 15+:20% | \$1.65 | 1-2: 80%, 3-4: 60%, 5-6:50%, 7-10: 40%, 11-14:30%, 15+:20% | \$1.65 | 1-2: 80%, 3-4: 60%, 5-6:50%, 7-10: 40%, 11-14:30%, 15+:20% | \$1.65 |
| Shenandoah | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$2.86 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$2.86 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$2.86 |
| Smyth | N/A | \$2.25 | N/A | \$2.25 | N/A | \$1.40 |
| Southampton | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% 10% min. | \$4.00 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.00 | N/A | N/A |
| Spotsylvania | 1 year 50%, 45%, 40%, 30%, 20% min. | \$5.00 | 1 year 50%, 45%, 40%, 30%, 20% min. | \$5.00 | 1 year 50%, 45%, 40%, 30%, 20% min. | \$5.00 |
| Stafford | 40% avg. RV | \$5.49 | 40% avg. RV | \$5.49 | 40% avg. RV | \$3.00 |
| Surry | ABOS | \$3.50 | ABOS | \$3.50 | 40% RV | \$3.50 |
| Sussex | NADA WV | \$4.85 | NADA WV | \$4.85 | FMV | \$4.85 |
| Tazewell | NADA | \$2.00 | NADA | \$2.00 | 1 year 80%; 70%, 60%, 50%, 40%, 30%, 20% min. | \$0.50 |
| Warren | 100% | \$3.15 | 100% | \$3.15 | 100% | \$0.50 |
| Washington | NADA LV | \$1.55 | NADA LV | \$1.55 | Aircraft Blue Book LV | \$1.55 |
| Westmoreland | 50% RV | \$3.00 | 50% RV | \$3.00 | 100% FMV | \$3.00 |
| Wise | N/A | N/A | ABOS TV | \$1.49 | Aircraft Blue Book LV | \$1.49 |
| Wythe | 1 year 70%, 60%, 50%, 40%, 30%, 20% min. | \$2.08 | 1 year 70%, 60%, 50%, 40%, 30%, 20% min. | \$2.08 | DC | \$2.08 |
| York | 1 year 60%, 50%, 40%, 30%, 20%, 10% min. | \$1.00 | 60% ABOS BV | \$4.00 | N/A | N/A |
| Towns (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 | NADA LV | \$0.55 | NADA LV | \$0.55 | Aircraft Blue Book LV | \$0.55 |
| Accomac | Done by Accomack Co. | \$0.10 | Done by Accomack Co. | \$0.10 | N/A | N/A |
| Amherst | 1 year 80%, thereafter less 10% of prior year's value to \$250 minimum. | \$0.35 | 1 year 80%, thereafter less 10% of prior year's value to \$250 minimum. | \$0.35 | N/A | N/A |
| Appomattox | N/A | N/A | 100% FMV | \$0.55 | N/A | N/A |
| Ashland | ABOS | \$0.77 | ABOS | \$0.77 | Aircraft Blue Book | \$0.77 |

N/A Not applicable.

* See bottom of last page of Table 9.7 for key to abbreviations.

^a Prince William County has confirmed the rate of \$0.00001.

Table 9.7 Tangible Personal Property Taxes for Boats and Aircraft, 2006 (continued)

| Locality | Boats & Watercraft Over 5 Tons* | | Private Pleasure Boats & Watercraft* | | Aircraft* | |
|--------------------------|---|--------------------------------|--|--------------------------------|---|--------------------------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Towns (continued) | | | | | | |
| Blackstone | 1 year 80%, 10% min. | \$0.65 | 1 year 80%, 10% min. | \$0.65 | Done by Nottoway Co. | \$0.65 |
| Bowling Green | N/A | N/A | 40% NADA RV | \$1.20 | N/A | N/A |
| Boyce | Done by Clarke Co. | \$0.60 | Done by Clarke Co. | \$0.60 | N/A | N/A |
| Cape Charles | N/A | N/A | N/A | \$1.00 | N/A | N/A |
| Chase City | 100% | \$1.14 | N/A | N/A | N/A | N/A |
| Chatham | 30% used WV | \$0.20 | 30% used WV | \$0.20 | N/A | N/A |
| Chilhowie | FMV (\$5 min.) | \$0.20 | FMV (\$5 min.) | \$0.20 | FMV (\$5 min.) | \$0.20 |
| Chincoteague | Done by Accomack Co. | \$0.85 | Done by Accomack Co. | \$0.85 | N/A | N/A |
| Christiansburg | 1 year 80%, 60%, 50%, 30%, 20%, 10% min. | \$0.45 | N/A | N/A | 1 year 80%, 60%, 50%, 30%, 20%, 10% min. | \$0.45 |
| Claremont | N/A | \$0.60 | N/A | \$0.60 | N/A | N/A |
| Clarksville | 100% | \$1.31 | 100% | \$1.31 | 100% | \$1.31 |
| Clintwood | N/A | \$0.30 | DS | \$0.30 | N/A | \$0.30 |
| Colonial Beach | 40% NADA WV | \$1.84 | N/A | N/A | 80% | \$1.84 |
| Courtland | Done by Southampton Co. | \$1.14 | Done by Southampton Co. | \$1.14 | N/A | N/A |
| Crewe | Done by Nottoway Co. | \$1.00 | Done by Nottoway Co. | \$1.00 | Done by Nottoway Co. | \$1.00 |
| Culpeper | 100% ABOS TV | \$0.80 | 100% ABOS TV | \$0.80 | 25% Aircraft Blue Book | \$0.80 |
| Dublin | 100% | \$0.50 | 100% | \$0.50 | 100% | \$0.50 |
| Edinburg | N/A | N/A | N/A | \$0.75 | N/A | N/A |
| Exmore | Done by Northampton Co. | \$0.45 | Done by Northampton Co. | \$0.45 | N/A | N/A |
| Front Royal | Small Boat Guide | \$0.60 | N/A | N/A | Aircraft Blue Book | \$0.60 |
| Hallwood | N/A | \$0.45 | N/A | \$0.45 | N/A | N/A |
| Haymarket | Done by Prince William Co. | \$0.60 | Done by Prince William Co. | \$0.60 | Done by Prince William Co. | \$0.60 |
| Haysi | 100% | \$0.15 | 100% | \$0.15 | 100% | \$0.15 |
| Hillsville | 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% | \$0.72 | 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% | \$0.72 | 1 year 60%, 55%, 50% min. | \$0.72 |
| Iron Gate | 40% | \$7.50 | N/A | N/A | N/A | N/A |
| Kilmarnock | Done by Lancaster/ Northumberland Cos. | \$0.16/ \$0.40 ^b | Done by Lancaster/ Northumberland Cos. | \$0.16/ \$0.40 ^b | Done by Lancaster/ Northumberland Cos. | \$0.16/ \$0.40 ^b |
| La Crosse | 100% LV | \$1.05 | 100% LV | \$1.05 | N/A | N/A |
| Lebanon | N/A | N/A | N/A | \$0.50 | N/A | N/A |
| Leesburg | N/A | \$1.00 | N/A | \$1.00 | N/A | \$0.001 |
| Louisa | 100% | \$0.71 | 100% | \$0.71 | 100% | \$0.71 |
| Luray | N/A | N/A | N/A | \$0.40 | N/A | N/A |
| McKenney | N/A | \$0.50 | N/A | \$0.50 | N/A | \$0.50 |
| Monterey | 100% depreciation | \$1.50 | 1 year 100%, 5% depreciation per year, 5% min. | \$1.50 | FMV | \$1.50 |
| Onancock | N/A | \$2.00 | N/A | \$2.00 | N/A | N/A |
| Onye | 100% | \$0.15 | 100% | \$0.15 | 100% | \$0.15 |
| Orange | Done by Orange Co. | \$0.60 | N/A | N/A | Done by Orange Co. | \$0.60 |
| Parksley | N/A | N/A | 100% | \$0.80 | N/A | N/A |
| Pearisburg | 50% OC | \$0.94 | 50% OC | \$0.94 | N/A | N/A |
| Pulaski | 100% NADA | \$0.74 | 100% NADA | \$0.74 | 60% OC | \$0.74 |
| Rural Retreat | 1 year 70%, less 10% each year to 20% min. | \$0.45 | 1 year 70%, less 10% each year to 20% min. | \$0.45 | N/A | N/A |
| Saint Paul | N/A | N/A | ABOS, 100% BV | N/A | N/A | N/A |
| Smithfield | OC | \$0.25 | OC | \$0.25 | N/A | N/A |
| South Boston | N/A | N/A | OC, 10% depreciation per year, 15% min. | \$2.00 | N/A | N/A |
| South Hill | 100% | \$1.05 | 100% | \$1.05 | N/A | N/A |
| Stanley | N/A | \$0.45 | N/A | \$0.45 | N/A | N/A |

N/A Not applicable.

* See bottom of last page of Table 9.7 for key to abbreviations.

^b Kilmarnock falls in two counties. The first tax rate applies to the Lancaster County portion, the second rate to Northumberland County.

Table 9.7 Tangible Personal Property Taxes for Boats and Aircraft, 2006 (continued)

| Locality | Boats & Watercraft Over 5 Tons | | Private Pleasure Boats & Watercraft | | Aircraft | |
|--------------------------|-----------------------------------|------------|--|------------|------------------------|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Towns (continued) | | | | | | |
| Stephens City | N/A | N/A | N/A | \$1.00 | N/A | N/A |
| Strasburg | 100% | \$1.11 | 100% | \$1.11 | N/A | N/A |
| Stuart | N/A | \$0.33 | N/A | \$0.33 | N/A | \$0.33 |
| Surry | N/A | N/A | NADA | \$0.60 | N/A | N/A |
| Tappahannock | 100% FMV | \$1.25 | 100% FMV | \$1.25 | 100% FMV | \$1.25 |
| Urbanna | N/A | N/A | NADA | \$0.65 | N/A | N/A |
| Vinton | Done by Roanoke Co. | \$1.00 | Done by Roanoke Co. | \$1.00 | Done by Roanoke Co. | \$1.00 |
| Wakefield | N/A | \$0.86 | N/A | \$0.86 | N/A | \$0.86 |
| Warrenton | N/A | N/A | N/A | N/A | N/A | \$1.00 |
| Warsaw | 100% | \$0.60 | 100% | \$0.60 | N/A | N/A |
| Waverly | N/A | \$1.85 | N/A | \$1.85 | N/A | \$1.85 |
| West Point | BV | \$3.30 | BV | \$3.30 | N/A | N/A |
| Windsor | ABOS | \$0.50 | 65% OC | \$0.50 | N/A | N/A |
| Wise | N/A | N/A | OC | \$0.53 | N/A | N/A |
| Woodstock | Done by Shenandoah Co. | \$0.90 | Done by Shenandoah Co. | \$0.90 | Done by Shenandoah Co. | \$0.90 |
| Wytheville | Done by Wythe Co. | \$0.28 | Done by Wythe Co. | \$0.28 | Done by Wythe Co. | \$0.28 |

N/A Not applicable.

Key to abbreviations:

ABOS - Anderson Bugg Outdoor Service Guide BUC - BUC Used Boat Pricing Guide BV - Book Value DC - Depreciated Cost
 FMV - Fair Market Value LV - Loan Value OC - Original Cost RV - Retail Value TV - Trade-in Value WV - Wholesale Value

**Table 9.8
Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2006**

| | Antique Motor Vehicles* | | Recreational Vehicles* | | Mobile Homes* | |
|---|---|------------------------|--|---------------|--------------------------------|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Cities (Note: All cities responded to this survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | | | |
| Alexandria | N/A | N/A | OC | \$4.75 | N/A | N/A |
| Bedford | NADA | \$1.80 | 100% BV | \$1.80 | 100% BV | \$0.80 |
| Bristol | 30% NADA LV | \$6.00 | 11% OC | \$6.00 | Square footage | \$0.98 |
| Buena Vista | N/A | N/A | NADA | \$6.75 | Wingate Appraisal Guide | \$0.89 |
| Charlottesville | N/A | N/A | 1 year 85% OC, 10% depreciation per year | \$4.20 | VA Mobile Home Guide | \$0.99 |
| Chesapeake | Exempt per ordinance | N/A | Pricing Guide | \$1.58 | Square footage and model year | \$1.11 |
| Colonial Heights | Assessed at \$500 | \$3.50 | 1 year 90% OC, 10% depreciation per year | \$3.50 | N/A | N/A |
| Covington | N/A | N/A | 50% NADA RV | \$5.60 | Wingate Appraisal Guide | \$0.66 |
| Danville | N/A | N/A | N/A | N/A | Square footage | \$0.77 |
| Emporia | 30% OC | \$5.00 | 30% OC | \$5.00 | Assessed as personal property | \$0.84 |
| Fairfax | N/A | N/A | OC | \$3.79 | N/A | N/A |
| Falls Church | N/A | N/A | NADA | \$4.71 | N/A | N/A |
| Franklin | \$100 flat rate | \$4.50 | 1 year 80% OC, 10% depreciation per year | \$4.50 | N/A | N/A |
| Fredericksburg | N/A | N/A | 1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% | \$2.99 | FMV | \$0.89 |
| Galax | N/A | N/A | 90%, 80%, 70%, 60%, 50%, 40%, 30% min. | \$1.42 | N/A | N/A |
| Hampton | LV | \$4.25 | NADA | \$1.00 | Wingate Appraisal Guide | \$1.14 |
| Harrisonburg | Old Car Pricing Guide | \$3.00 | OC or NADA | \$3.00 | FMV | \$0.62 |
| Hopewell | N/A | N/A | N/A | N/A | Square footage | \$1.20 |
| Lexington | N/A | N/A | N/A | N/A | Wingate Appraisal Guide | \$0.67 |
| Lynchburg | N/A | N/A | 1 yr. 90%, 70%, 60%, 50%, 40%, 30%, 20%, 10% | \$3.80 | Square footage | \$1.11 |
| Manassas | Vehicles 1979 and prior assessed at \$100 | \$0.00001 ^a | NADA | \$3.05 | VA Mobile Home Appraisal Guide | \$0.815 |
| Manassas Park | OC or min. \$200 | \$3.50 | OC or NADA | \$3.50 | N/A | N/A |
| Martinsville | OC or NADA LV | \$2.30 | NADA | \$2.30 | N/A | N/A |
| Newport News | \$200 min. value | \$4.25 | 90% NADA BV | \$1.00 | Square footage | \$1.24 |
| Norfolk | N/A | N/A | NADA | \$1.50 | Wingate Appraisal Guide | \$1.35 |
| Norton | FMV | \$1.85 | N/A | N/A | Square footage | \$0.70 |
| Petersburg | N/A | N/A | 100% ABOS | \$4.30 | Wingate Appraisal Guide | \$1.38 |
| Poquoson | \$250 min. value | \$3.85 | 100% BV | \$1.50 | Assessed Value | \$1.06 |
| Portsmouth | LV | \$5.00 | NADA | \$1.50 | Blue Book | \$1.50 |
| Radford | N/A | N/A | NADA | \$2.44 | FMV | \$0.73 |
| Richmond | N/A | N/A | OC | \$3.70 | N/A | N/A |
| Roanoke | N/A | N/A | Intertec: LV | \$3.45 | Wingate Appraisal Guide | \$1.21 |
| Salem | N/A | N/A | New 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% | \$3.20 | Wingate Appraisal Guide | \$1.18 |
| Staunton | N/A | N/A | NADA or 7 years straight line to 10% | N/A | Wingate Appraisal Guide | \$1.00 |
| Suffolk | N/A | N/A | NADA | \$1.50 | 100% | \$1.06 |
| Virginia Beach | N/A | N/A | NADA | \$1.50 | Square footage | \$1.024 |
| Waynesboro | N/A | N/A | 1 yr. 40%, 30%, 20% min. | \$5.00 | Wingate | \$0.78 |
| Williamsburg | N/A | N/A | LV | \$3.50 | Taxed as real estate | \$0.54 |
| Winchester | NADA or \$200 min. | \$4.50 | NADA TV | \$4.50 | 100% AV | \$0.69 |
| Counties (Note: All counties responded to this survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | | | |
| Accomack | N/A | N/A | NADA | \$3.16-\$3.30 | N/A | N/A |
| Albemarle | AV: low value | \$4.28 | 1 yr. 85%, 85% less per year, minimum \$750 | \$4.28 | Square footage and condition | \$0.74 |
| Alleghany | N/A | N/A | 20% OC | \$5.95 | AV and condition | \$0.69 |
| Amelia | BV | \$3.50 | BV | \$3.50 | Square footage, age, BV | \$0.392 |
| Amherst | N/A | N/A | 70% OC | \$3.25 | N/A | \$0.61 |

N/A Not applicable.

* See bottom of last page of Table 9.8 for key to abbreviations.

^a Rate verified by Manassas City.

Table 9.8 Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2006 (continued)

| | Antique Motor Vehicles* | | Recreational Vehicles* | | Mobile Homes* | |
|-----------------------------|--|------------|---|------------|-----------------------------------|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (continued) | | | | | | |
| Appomattox | N/A | N/A | 50% avg. RV | \$3.50 | Mobile Home Guide | \$0.72 |
| Arlington | 1978 and prior assessed at \$100 BV | \$4.40 | NADA LV | \$4.40 | N/A | N/A |
| Augusta | | \$1.90 | 1 yr. 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5% | \$1.90 | FMV | \$0.58 |
| Bath | 100% avg. TV | \$0.20 | N/A | N/A | AV | \$0.45 |
| Bedford | 20% avg. RV | \$8.50 | 20% avg. RV | \$8.50 | 100% avg. FMV | \$0.66 |
| Bland | Fixed \$500 assessment | \$2.29 | N/A | N/A | Square footage, DS | \$0.69 |
| Botetourt | Avg. LV | \$2.55 | Avg. LV | \$2.55 | AS | \$0.70 |
| Brunswick | FMV | \$3.40 | FMV | \$3.40 | FMV | \$0.39 |
| Buchanan | FMV | \$1.95 | 1 yr. 85%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10% | \$1.95 | Square footage, DS | \$0.49 |
| Buckingham | N/A | N/A | NADA | \$4.05 | 100% | \$0.58 |
| Campbell | N/A | N/A | 1 year 29.25%, 26%, 22.75%, 19.5, 16.25%, 13% | \$3.85 | Wingate Appraisal Guide | \$0.52 |
| Caroline | Min. \$200 | \$6.25 | 40% NADA | \$6.25 | Square footage | \$0.48 |
| Carroll | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% | \$1.30 | 1 year 90%, 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min. | \$1.30 | 100% | \$0.59 |
| Charles City | 100% FMV | \$3.40 | NADA | \$3.40 | Wingate Appraisal Guide | \$0.70 |
| Charlotte | Fixed \$1,500 | \$3.00 | 85% | \$3.00 | Wingate Appraisal Guide | \$0.62 |
| Chesterfield | \$100 min. value | \$3.60 | new 90%, 70%, 50%, 40%, 30%, 20%, 10% min. | \$3.60 | Wingate Appraisal Guide | \$1.04 |
| Clarke | Old Cars Price Guide, \$5,000 max. | \$4.00 | NADA | \$4.00 | Wingate Appraisal Guide | \$0.74 |
| Craig | N/A | N/A | N/A | N/A | Wampler-Eanes Guide | \$0.68 |
| Culpeper | \$200 flat rate | \$3.50 | 100% NADA: used WV | \$2.50 | Square footage, DS | \$0.89 |
| Cumberland | N/A | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$4.50 | Square footage | \$0.59 |
| Dickenson | 15 years and older assessed at \$100 BV | \$1.59 | N/A | N/A | Square footage, DS | \$0.60 |
| Dinwiddie | | \$4.90 | BV | \$4.90 | Square footage, DS | \$0.87 |
| Essex | 50% FMV | \$3.50 | 50% FMV | \$3.50 | 100% FMV | \$0.78 |
| Fairfax | Pricing Guide | \$0.01 | OC | \$4.57 | FMV | \$1.00 |
| Fauquier | \$225 min. value | \$4.65 | 1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$1.50 | AV | \$0.645 |
| Floyd | CPI Value Guide | N/A | N/A | N/A | Wingate Appraisal Guide | \$0.52 |
| Fluvanna | N/A | N/A | 100% Blue Book | \$3.70 | Wingate Appraisal Guide | \$0.59 |
| Franklin | N/A | N/A | 100% low book | \$1.67 | Square footage, DS | \$0.53 |
| Frederick | NADA/CPI | \$4.20 | Intertec or NADA | \$4.20 | NADA, Wingate, dealer cost, or AV | \$0.53 |
| Giles | 100% flat value | \$1.85 | N/A | N/A | Wingate Appraisal Guide | \$0.59 |
| Gloucester | RV | \$2.20 | 40% OC | \$2.20 | Square footage | \$0.57 |
| Goochland | N/A | N/A | 1 year 60%, 45%, 37.5%, 30%, 20% min. | \$4.00 | Flat rate | \$0.64 |
| Grayson | FMV | \$1.50 | FMV | \$1.50 | FMV | \$0.29 |
| Greene | N/A | N/A | N/A | N/A | N/A | N/A |
| Greenville | N/A | N/A | 1 yr. 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 37.4%, 35%, 32.5%, 30%, 27.5%, 22.5%, 20%, 17.5%, 15% | \$4.50 | Wingate Appraisal Guide | \$0.62 |

N/A Not applicable.

* See bottom of last page of Table 9.8 for key to abbreviations.

Table 9.8 Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2006 (continued)

| | Antique Motor Vehicles* | | Recreational Vehicles* | | Mobile Homes* | |
|-----------------------------|---|------------|---|------------------------|---|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (continued) | | | | | | |
| Halifax | FMV or \$500 | \$3.30 | 80% OC less 10% yearly | \$3.30 | 100% | \$0.41 |
| Hanover | NADA Classic Car Guide | \$3.64 | 100% NADA | \$3.64 | 90% | \$0.86 |
| Henrico | NADA | \$3.50 | New 85%, 75%, 60%, 50%, 40%, 30%, 20% | \$3.50 | Square footage | \$0.92 |
| Henry | N/A | N/A | NADA: 60% LV | \$1.48 | VA Mobile Home Guide | \$0.54 |
| Highland | FMV | \$1.50 | FMV estimate | \$1.50 | Mobile Home Guide | \$0.38 |
| Isle of Wight | N/A | N/A | 25% BV | \$4.40 | Wingate Appraisal Guide | \$0.68 |
| James City | N/A | N/A | 50% BV | \$4.00 | FMV | \$0.785 |
| King & Queen | NADA | \$3.94 | Used WV | \$3.94 | FMV | \$0.76 |
| King George | N/A | N/A | 1 year 50% OC, 5% depreciation per year, 10% min. | \$3.10 | VA Mobile Home Guide | \$0.40 |
| King William | Assessed at \$1,000 | \$3.65 | NADA | \$3.65 | \$20-24 per square foot | \$0.92 |
| Lancaster | FMV | \$1.52 | 100% | \$1.52 | Square footage and year | \$0.41 |
| Lee | FMV | \$1.41 | FMV | \$1.41 | FMV | \$0.65 |
| Loudoun | \$100 assessment | \$4.20 | 1 year 70%, 60%, 50%, 40%, 30%, 20% | \$4.20 | Wingate Appraisal Guide | \$0.89 |
| Louisa | N/A | N/A | NADA: WV | \$1.90 | FMV | \$0.64 |
| Lunenburg | N/A | N/A | TV | \$3.50 | FMV | \$0.44 |
| Madison | N/A | N/A | 100% | \$2.14 | 100% | \$0.59 |
| Mathews | FMV | \$2.14 | NADA | \$2.14 | FMV | \$0.53 |
| Mecklenburg | N/A | N/A | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% | \$3.26 | Wingate Appraisal Guide: square foot factor | \$0.36 |
| Middlesex | N/A | N/A | 35% RV | \$3.50 | RV | \$0.52 |
| Montgomery | N/A | N/A | NADA | \$2.45 | FMV | \$0.67 |
| Nelson | Exempt | N/A | BV | \$2.95 | AV | \$0.72 |
| New Kent | 50% NADA LV | \$3.75 | 75% NADA | \$3.75 | Square footage | \$0.94 |
| Northampton | NADA LV | \$4.10 | N/A | N/A | AV | \$0.70 |
| Northumberland | N/A | N/A | 40% | \$3.60 | 100% | \$0.36 |
| Nottoway | 1 year 80%, 70%, 55%, 40%, 25%, 10% min. | \$3.35 | N/A | N/A | OC | \$0.44 |
| Orange | N/A | N/A | RV | \$2.20 | 100% | \$0.87 |
| Page | N/A | N/A | 1 year 72%, less 10% each year | \$3.00 | CAMRA | \$0.67 |
| Patrick | N/A | N/A | N/A | N/A | N/A | N/A |
| Pittsylvania | 30% TV | \$7.75 | 30% WV | \$7.75 | Square footage, year, model, condition | \$0.48 |
| Powhatan | LV | \$3.60 | FMV | \$3.60 | FMV | \$0.74 |
| Prince Edward | N/A | N/A | NADA LV | \$4.20 | VA Mobile Home Guide | \$0.50 |
| Prince George | 60% first year, 50%, 40%, 30%, 20% min. | \$4.00 | 60% first year, 50%, 40%, 30%, 20% min. | \$4.00 | Wingate Appraisal Guide | \$0.88 |
| Prince William | N/A | N/A | NADA | \$0.00001 ^a | Wingate Appraisal Guide | \$0.758 |
| Pulaski | Assessed at \$350 | \$2.00 | NADA avg. used | \$2.00 | AV | \$0.62 |
| Rappahannock | N/A | N/A | Used WV | \$4.20 | Per \$100 | \$0.62 |
| Richmond | N/A | N/A | NADA | \$3.50 | 80% OC | \$0.67 |
| Roanoke | N/A | N/A | N/A | N/A | N/A | N/A |
| Rockbridge | N/A | N/A | BV | \$4.25 | Recognized pricing guide: square footage | \$0.55 |
| Rockingham | N/A | N/A | 8 year, 10% straight line | \$2.80 | 8 year, 10% straight line | \$0.58 |
| Russell | 1-2: 80%, 3-4: 60%, 5-6: 50%, 7-10: 40%, 11-14: 30%, 15+: 20% | \$1.65 | 1-2: 80%, 3-4: 60%, 5-6: 50%, 7-10: 40%, 11-14: 30%, 15+: 20% | \$1.65 | 100% | \$0.65 |

N/A Not applicable.

* See bottom of last page of Table 9.8 for key to abbreviations.

^a Verified by Prince William County.

Table 9.8 Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2006 (continued)

| | Antique Motor Vehicles* | | Recreational Vehicles* | | Mobile Homes* | |
|-----------------------------|-------------------------|------------|---|------------|--|------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Counties (continued) | | | | | | |
| Scott | N/A | N/A | 100% | \$1.40 | 100% | \$0.59 |
| Shenandoah | N/A | N/A | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$2.86 | Square footage | \$0.51 |
| Smyth | N/A | N/A | N/A | N/A | Wingate Appraisal Guide | \$0.63 |
| Southampton | \$3,000 per unit | \$4.00 | 1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. | \$5.00 | OC or Wingate Appraisal Guide | \$0.64 |
| Spotsylvania | N/A | N/A | 1 year 50%, 45%, 40%, 30%, 20% | \$5.00 | Mobile Home Guide | \$0.62 |
| Stafford | N/A | N/A | 1 year 40%, 35%, 30%, 25%, 20%, 15% | \$5.49 | 100% FMV | \$0.97 |
| Surry | Flat rate set by county | \$3.50 | NADA OC or LV | \$3.50 | Wingate Appraisal Guide | \$0.84 |
| Sussex | Collectible Car Book | \$4.85 | N/A | N/A | Wingate Appraisal Guide | \$0.65 |
| Tazewell | N/A | N/A | N/A | N/A | Wingate Appraisal Guide | \$0.56 |
| Warren | N/A | N/A | 100% | \$3.15 | 100% | \$0.79 |
| Washington | BV | \$1.55 | BV | \$1.55 | 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$30) | \$0.57 |
| Westmoreland | LV | \$3.00 | 100% FMV | \$3.00 | LV | \$0.44 |
| Wise | Old Cars Price Guide | \$1.49 | NADA | \$1.49 | Wingate Appraisal Guide | \$0.57 |
| Wythe | N/A | N/A | N/A | N/A | AV | \$0.54 |
| York | N/A | N/A | 50% NADA: WV | \$4.00 | Square footage | \$0.6975 |

Towns (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 | BV | \$0.55 | 100% OC, 10% depreciation per year | \$0.28 |
| Accomack | Done by Accomack Co. | \$0.10 | N/A | N/A | Done by Accomack Co. | \$0.07 |
| Altavista | N/A | N/A | N/A | N/A | Done by Campbell Co. | \$0.20 |
| Amherst | 1 year 70%, 10% depreciation per year | \$0.35 | 1 year 70%, 10% depreciation per year | \$0.35 | N/A | \$0.054 |
| Appomattox | Assessed at \$700 | \$0.55 | 100% FMV | \$0.55 | 100% FMV, DS | \$0.15 |
| Ashland | NADA | \$0.77 | N/A | N/A | Blue Book | \$0.07 |
| Big Stone Gap | N/A | N/A | N/A | N/A | N/A | \$0.44 |
| Blackstone | Done by Nottoway Co. | \$0.65 | Done by Nottoway Co. | \$0.65 | O C | \$0.65 |
| Bowling Green | N/A | N/A | 40% NADA | \$1.20 | N/A | N/A |
| Boyce | Done by Clarke County | \$0.60 | Done by Clarke County | \$0.60 | Done by Clarke County | \$0.05 |
| Burkeville | N/A | N/A | Done by Nottoway Co. | \$0.68 | N/A | N/A |
| Cape Charles | N/A | N/A | N/A | N/A | 100% | \$0.30 |
| Cedar Bluff | N/A | N/A | N/A | N/A | 100% | \$0.19 |
| Charlotte CH | N/A | N/A | N/A | N/A | 100% | \$0.11 |
| Chase City | N/A | N/A | N/A | N/A | 15% | \$0.32 |
| Chatham | N/A | N/A | N/A | N/A | Done by Pittsylvania Co. | \$0.20 |
| Chilhowie | FMV (\$5 min.) | \$0.20 | FMV (\$5 min.) | \$0.20 | FMV (\$5 min.) | \$0.20 |
| Chincoteague | N/A | N/A | Done by Accomack Co. | \$0.85 | Done by Accomack Co. | \$0.13 |
| Christiansburg | N/A | N/A | NADA | \$0.45 | FMV | \$0.1444 |
| Clarksville | 100% | \$1.31 | 100% | \$1.31 | 100% | \$0.26 |
| Clintwood | >15 years assess at \$100 | \$0.30 | N/A | N/A | AV | \$0.11 |
| Coeburn | Old Cars Price Guide | \$0.40 | Done by Wise County | \$0.40 | Flat tax of \$24 per year | N/A |
| Colonial Beach | 100% OC | \$1.84 | NADA 100% avg. LV | \$1.84 | 100% | \$0.88 |
| Courtland | Done by Southampton Co. | \$1.14 | Done by Southampton Co. | \$1.14 | Done by Southampton Co. | \$1.14 |
| Crewe | Done by Nottoway Co. | \$1.00 | Done by Nottoway Co. | \$1.00 | Done by Nottoway Co. | \$1.00 |

N/A Not applicable.

* See bottom of last page of Table 9.8 for key to abbreviations.

Table 9.8 Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2006 (continued)

| | Antique Motor Vehicles | | Recreational Vehicles | | Mobile Homes | |
|--------------------------|---|--------------------------------|---|--------------------------------|---|--------------------------------|
| | Basis | Rate/\$100 | Basis | Rate/\$100 | Basis | Rate/\$100 |
| Towns (continued) | | | | | | |
| Culpeper | \$200 flat rate assessment | \$0.80 | NADA 100% WV | \$0.80 | Square footage | \$0.09 |
| Drakes Branch | N/A | N/A | N/A | N/A | Done by Charlotte Co. | \$0.20 |
| Dublin | 100% | \$0.50 | N/A | N/A | Square footage, year | \$0.19 |
| Front Royal | 100% FMV | \$0.60 | 100% FMV | \$0.60 | Wingate Appraisal Guide | \$0.13 |
| Glasgow | N/A | N/A | N/A | N/A | BV | \$0.18 |
| Gretna | Done by Pittsylvania Co. | \$2.00 | Done by Pittsylvania Co. | \$2.00 | Done by Pittsylvania Co. | \$2.00 |
| Halifax | N/A | N/A | 20% | \$1.68 | N/A | N/A |
| Hamilton | N/A | N/A | N/A | N/A | Done by Loudoun County | \$0.29 |
| Haymarket | N/A | N/A | N/A | N/A | Done by Loudoun County | \$0.28 |
| Haysi | 100% | \$0.15 | 100% | \$0.15 | 100% | \$0.10 |
| Hillsville | N/A | N/A | 90% minus 10% yearly | \$0.72 | 100% | \$0.22 |
| Hurt | N/A | N/A | N/A | N/A | Square footage | \$0.15 |
| Iron Gate | N/A | N/A | N/A | N/A | 40% | \$0.24 |
| Jarratt | Done by Sussex Co. | \$1.00 | Done by Sussex Co. | \$1.00 | Done by Sussex Co. | \$1.00 |
| Keysville | N/A | N/A | OC | \$0.60 | 100% | \$0.20 |
| Kilmarnock | Done by Lancaster/ Northumberland Cos. | \$0.16/ \$0.40 ^b | Done by Lancaster/ Northumberland Cos. | \$0.16/ \$0.40 ^b | Done by Lancaster/ Northumberland Cos. | \$0.14/ \$0.14 ^b |
| La Crosse | 100% LV | \$1.05 | 100% LV | \$1.05 | Done by Mecklenburg Co. | \$0.31 |
| Lawrenceville | FMV | \$1.80 | N/A | N/A | N/A | N/A |
| Lebanon | N/A | N/A | N/A | N/A | N/A | \$0.20 |
| Leesburg | N/A | \$1.00 | N/A | \$1.00 | N/A | \$0.22 |
| Louisa | N/A | N/A | N/A | N/A | Done by Louisa Co. | \$0.21 |
| Monterey | FMV | \$1.50 | FMV | \$1.50 | 100% OC | \$0.80 |
| New Market | Price guide | \$0.80 | OC depreciated | \$0.80 | Square footage | \$0.15 |
| Onancock | N/A | \$2.00 | N/A | \$2.00 | N/A | \$2.00 |
| Orange | Done by Orange Co. | \$0.60 | Done by Orange Co. | \$0.60 | Done by Orange Co. | \$0.24 |
| Pearisburg | 100% | \$0.94 | 100% | \$0.94 | 100% AV | \$0.29 |
| Pennington Gap | N/A | N/A | N/A | N/A | OC | \$0.25 |
| Pound | N/A | N/A | N/A | N/A | Flat tax of \$35 per year | N/A |
| Pulaski | N/A | N/A | N/A | N/A | Wingate Appraisal Guide | \$0.30 |
| Richlands | N/A | N/A | N/A | N/A | Flat fee of \$20 per year | N/A |
| Round Hill | N/A | N/A | FMV | \$1.15 | N/A | N/A |
| Saint Paul | NADA BV | N/A | NADA BV | N/A | Flat fee of \$25 per year | N/A |
| Smithfield | N/A | N/A | N/A | N/A | AV | \$0.21 |
| South Boston | N/A | \$1.42 | N/A | \$1.42 | 100% | \$0.19 |
| South Hill | N/A | N/A | N/A | N/A | 100% | \$0.30 |
| Stony Creek | N/A | N/A | N/A | N/A | Done by Sussex County | \$0.06 |
| Strasburg | 100% | \$1.11 | N/A | N/A | 100% | \$0.16 |
| Tappahannock | 100% FMV | \$1.25 | 100% FMV | \$1.25 | 100% FMV | \$0.13 |
| The Plains | Done by Fauquier Co. | \$0.50 | Done by Fauquier County | \$0.50 | N/A | N/A |
| Timberville | LV | \$0.30 | AV | \$0.30 | Taxed as real estate | \$0.13 |
| Victoria | N/A | N/A | N/A | N/A | Square footage | \$0.15 |
| Vinton | Done by Roanoke Co. | \$1.00 | Done by Roanoke Co. | \$1.00 | Done by Roanoke Co. | \$0.03 |
| Virgilina | FMV | \$0.10 | Done by Halifax Co. | \$0.10 | Done by Halifax Co. | \$0.10 |
| Wakefield | N/A | N/A | N/A | N/A | 100% AV | \$0.093 |
| Warrenton | N/A | \$1.00 | N/A | N/A | N/A | N/A |
| Warsaw | N/A | N/A | 100% | \$0.60 | N/A | N/A |
| West Point | BV | \$3.30 | N/A | N/A | AV | \$0.55 |
| Windsor | N/A | N/A | N/A | N/A | Done by Isle of Wight Co. | \$0.10 |
| Wise | OC | \$0.53 | N/A | N/A | Wingate Appraisal Guide | \$0.25 |
| Woodstock | Done by Shenandoah Co. | \$0.90 | Done by Shenandoah Co. | \$0.90 | Done by Shenandoah Co. | \$0.16 |
| Wytheville | Done by Wythe Co. | \$0.28 | Done by Wythe Co. | \$0.28 | Done by Wythe Co. | \$0.113 |

N/A Not applicable.

^b Kilmarnock falls in two counties, the first rate represents the rate charge in the Lancaster County portion, the second rate represents the Northumberland County portion.

Key to abbreviations:

ABOS - Anderson-Bugg Outdoor Service Guide AV - Assessed Value BV - Book Value
 CPI - Cars of Particular Interest Guide DC - Depreciated Cost DS - Depreciation Schedule FMV - Fair Market Value
 LV - Loan Value NADA - National Automobile Dealers Association Guide OC - Original Cost RV - Retail Value

Section 10

Machinery and Tools Property Tax, 2006

In fiscal year 2005, the machinery and tools property tax accounted for 2.1 percent of the total tax revenue for cities, 1.5 percent for counties, and less than 0.1 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns may vary significantly. For information on individual localities, see Appendix C.

Under § 58.1-3507 of the *Code of Virginia*, certain machinery and tools (m&t) are segregated as tangible personal property 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. As with other types of tangible personal property a county may not apply a tax to machinery that is already taxed by a town within its jurisdiction.

According to § 58.1-3980, “... any person, firm, or corporation assessed by a commissioner of the revenue ... aggrieved by any such assessment, may, within three years from the last day of the tax year for which such assessment is made, or within one year from the date of the assessment, whichever is later, apply to the commissioner of the revenue or such other official who made the assessment for a correction thereof.” Forty-three localities report that in 2005 they accepted applications for review, while four report filing a final local determination. Three localities reported requiring a judicial appeal of its rates in this time period.

M&T: GENERAL PURPOSES

Table 10.1 presents the 2006 tax rates on machinery and tools for all of the cities, all but one of the counties, and 93 towns that reported imposing the tax. The machinery and tools tax is shown in the table according to the following categories: the basis of assessment, assessment type, 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 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.

All the cities except Staunton use original cost as the basis of assessment. Of the 94 counties imposing the tax, 87 use original cost. Rappahannock County does not impose the tax. Finally, 73 of the towns report basing their assessments on original cost. The remainder use fair market value or depreciated cost. In many cases it is accurate to say that towns follow the same method as the county in which they are located. However, some exceptions do exist. Pearisburg, for example, reports using fair market value while Giles County reports original cost.

The following table, using unweighted averages, compares localities using original cost as their basis.

Machinery and Tools: Effective 1st Year Tax Rate for Localities Using Original Cost

| | Cities | Counties | Cities & | |
|--------------------|--------|----------|----------|--------|
| | | | Counties | Towns |
| Mean | \$1.35 | \$1.13 | \$1.20 | \$0.39 |
| Median | \$1.05 | \$0.90 | \$0.97 | \$0.38 |
| 1st quartile | \$0.72 | \$0.63 | \$0.66 | \$0.17 |
| 3rd quartile | \$1.70 | \$1.45 | \$1.50 | \$0.56 |
| No. of localities: | 38 | 87 | 125 | 73 |

M&T: SEMICONDUCTOR AND FOREST HARVESTING EQUIPMENT

Table 10.2 presents the 2006 tax rates on machinery and tools used in semiconductor manufacturing and harvesting forest products. The separate classification of this equipment as part of machinery and tools is permitted by § 58.1-3508 and § 58.1-3508.1. Currently, two cities, Bristol and Falls Church, and four counties (Augusta, Charles City, Chesterfield, and Fairfax) charge a tax on semiconductor equipment. Eight counties (Accomack, Alleghany, Augusta, Buckingham, Charles City, Chesterfield, Gloucester, and Stafford) report charging a tax on forest harvesting equipment.



**Table 10.1
Machinery and Tools Property Tax, 2006**

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|--|----------------------|------------------|------------------------|---------------------------|-----------|---------------------------|
| | | | | Year | Ratio (%) | |
| Cities (Note: All cities responded to this survey.) | | | | | | |
| Alexandria | O C | I N | \$4.50 | 1 | 80 | \$3.60 |
| | | | | 2 | 70 | \$3.15 |
| | | | | 3 | 60 | \$2.70 |
| | | | | 4 | 50 | \$2.25 |
| | | | | 5 | 40 | \$1.80 |
| | | | | 6 | 30 | \$1.35 |
| | | | | 7+ | 20 | \$0.90 |
| Bedford | O C | I N | \$1.30 | | 60 | \$0.78 |
| Bristol | O C | I N | \$6.00 | | 11 | \$0.66 |
| Buena Vista | O C | I N | \$4.25 | 0-10 | 20 | \$0.85 |
| | | | | 11-20 | 15 | \$0.64 |
| | | | | 21+ | 10 | \$0.43 |
| | | | | Not in use | 1 | \$0.04 |
| Charlottesville | O C | I N | \$4.20 | 1 | 25 | \$1.05 |
| | | | | 2 | 22.5 | \$0.95 |
| | | | | 3 | 20 | \$0.84 |
| | | | | 4 | 17.5 | \$0.74 |
| | | | | 5 | 15 | \$0.63 |
| | | | | 6 | 12.5 | \$0.53 |
| Chesapeake | O C | I N | \$3.12 ^a | | 20 | \$0.62 |
| Colonial Heights | O C | I N | \$2.00 | 1 | 90 | \$1.80 |
| | | | | 2 | 80 | \$1.60 |
| | | | | 3 | 70 | \$1.40 |
| | | | | 4 | 60 | \$1.20 |
| | | | | 5 | 50 | \$1.00 |
| | | | | 6+ | 40 | \$0.80 |
| Covington | O C | I N | \$5.53 | | 15 | \$0.83 |
| Danville | O C | I N | \$1.50 | 1-10 | 20 | \$0.30 |
| | | | | 11-15 | 10 | \$0.15 |
| | | | | 16+ | 2 | \$0.03 |
| Emporia | O C | I N | \$5.00 | | 12.5 | \$0.63 |
| Fairfax | O C | I N | \$3.79 | 1 | 80 | \$3.03 |
| | | | | 2 | 70 | \$2.65 |
| | | | | 3 | 60 | \$2.27 |
| | | | | 4 | 50 | \$1.90 |
| | | | | 5 | 40 | \$1.52 |
| | | | | 6 | 30 | \$1.14 |
| | | | | 7 | 20 | \$0.76 |
| | | | | 8+ | 10 | \$0.38 |
| Falls Church | O C | I N | \$4.71 | <u>General</u> | | |
| | | | | 1 | 80 | \$3.77 |
| | | | | 2 | 70 | \$3.30 |
| | | | | 3 | 60 | \$2.83 |
| | | | | 4 | 50 | \$2.36 |
| | | | | 5 | 40 | \$1.88 |
| | | | | 6 | 30 | \$1.41 |
| | | | | 7+ | 20 | \$0.94 |
| | | | | <u>Computer Equipment</u> | | |
| | | | | 1 | 75 | \$3.53 |
| | | | | 2 | 50 | \$2.36 |
| | | | | 3 | 35 | \$1.65 |
| | | | | 4 | 15 | \$0.71 |
| | | | | 5 | 5 | \$0.24 |

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^a Chesapeake City adds an additional \$0.08 per \$100 mosquito district tax on its machinery and tools rate.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|---------------------------|----------------------|------------------|------------------------|------------|--------------------|---------------------------|
| | | | | Year | Ratio (%) | |
| Cities (continued) | | | | | | |
| Franklin | O C | I N | \$2.00 | | 30 | \$0.60 |
| Fredericksburg | O C | I N | \$0.80 | 1 | 90 | \$0.72 |
| | | | | 2 | 80 | \$0.64 |
| | | | | 3 | 70 | \$0.56 |
| | | | | 4 | 60 | \$0.48 |
| | | | | 5 | 45 | \$0.36 |
| | | | | 6 | 30 | \$0.24 |
| | | | | 7+ | 20 | \$0.16 |
| Galax | O C | I N | \$1.42 | | 50 | \$0.71 |
| Hampton | O C | I N | \$3.50 | | 35 | \$1.23 |
| Harrisonburg | O C | I N | \$2.00 | 1 | 90 | \$1.80 |
| | | | | 2 | 80 | \$1.60 |
| | | | | 3 | 70 | \$1.40 |
| | | | | 4 | 60 | \$1.20 |
| | | | | 5 | 50 | \$1.00 |
| | | | | 6 | 40 | \$0.80 |
| | | | | 7+ | 30 | \$0.60 |
| Hopewell | O C | I N | \$3.05 | | 25 | \$0.76 |
| Lexington | OC | I N | \$3.95 | | 25 | \$0.99 |
| Lynchburg | O C | I N | \$3.00 | 1-5 | 30 | \$0.90 |
| | | | | 6+ | 25.35 ^b | \$0.76 |
| Manassas | O C | I N | \$1.90 | 1 | 80 | \$1.52 |
| | | | | 2 | 70 | \$1.33 |
| | | | | 3 | 60 | \$1.14 |
| | | | | 4 | 50 | \$0.95 |
| | | | | 5 | 40 | \$0.76 |
| | | | | 6 | 30 | \$0.57 |
| | | | | 7+ | 20 | \$0.38 |
| Manassas Park | O C | I N | \$3.50 | 1 | 70 | \$2.45 |
| | | | | 2 | 60 | \$2.10 |
| | | | | 3 | 50 | \$1.75 |
| | | | | 4 | 40 | \$1.40 |
| | | | | 5 | 30 | \$1.05 |
| | | | | 6+ | 20 | \$0.70 |
| Martinsville | O C | I N | \$1.85 | 1 | 90 | \$1.67 |
| | | | | 2 | 80 | \$1.48 |
| | | | | 3 | 70 | \$1.30 |
| | | | | 4 | 60 | \$1.11 |
| | | | | 5 | 50 | \$0.93 |
| | | | | 6 | 40 | \$0.74 |
| | | | | 7 | 30 | \$0.56 |
| | | | | 8+ | 25 | \$0.46 |
| Newport News | O C | I N | \$3.50 | | 33.3 | \$1.17 |
| Norfolk | O C | I N | \$4.00 | | 40 | \$1.60 |
| Norton | O C | I N | \$1.85 | | 10 | \$0.19 |
| Petersburg | O C | I N | \$3.80 | 1 | 40 | \$1.52 |
| | | | | 2 | 35 | \$1.33 |
| | | | | 3 | 30 | \$1.14 |
| | | | | 4 | 25 | \$0.95 |
| | | | | 5+ | 20 | \$0.76 |
| Poquoson | O C | I N | \$3.85 | | 30 | \$1.16 |
| Portsmouth | O C | I N | \$3.00 | | 50 | \$1.50 |
| Radford | O C | I N | \$1.76 | | 30 | \$0.53 |
| Richmond | O C | I N | \$2.30 | 1 | 90 | \$2.07 |
| | | | | 2 | 80 | \$1.84 |
| | | | | 3 | 70 | \$1.61 |
| | | | | 4 | 60 | \$1.38 |
| | | | | 5 | 50 | \$1.15 |
| | | | | 6+ | 40 | \$0.92 |

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^b The City of Lynchburg has verified this rate.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|--|----------------------|------------------|------------------------|------------|-----------|---------------------------|
| | | | | Year | Ratio (%) | |
| Cities (continued) | | | | | | |
| Roanoke | O C | I N | \$3.45 | 1 | 60 | \$2.07 |
| | | | | 2 | 50 | \$1.73 |
| | | | | 3 | 40 | \$1.38 |
| | | | | 4 | 30 | \$1.04 |
| | | | | 5+ | 20 | \$0.69 |
| Salem | O C | I N | \$3.20 | 1 | 70 | \$2.24 |
| | | | | 2 | 60 | \$1.92 |
| | | | | 3 | 50 | \$1.60 |
| | | | | 4 | 40 | \$1.28 |
| | | | | 5 | 30 | \$0.96 |
| | | | | 6+ | 25 | \$0.80 |
| Staunton | FMV | I N | \$1.24 ^c | | 100 | \$1.24 |
| Suffolk | O C | I N | \$3.15 | 1-5 | 20 | \$0.63 |
| | | | | 6+ | 10 | \$0.32 |
| Virginia Beach | O C | I N | \$1.00 | | 40 | \$0.40 |
| Waynesboro | O C | I N | \$3.00 | 1 | 27 | \$0.81 |
| | | | | 2 | 25 | \$0.75 |
| | | | | 3 | 22 | \$0.66 |
| | | | | 4 | 20 | \$0.60 |
| | | | | 5 | 15 | \$0.45 |
| | | | | 6+ | 12 | \$0.30 |
| Williamsburg | O C | I N | \$3.50 | | 30 | \$1.05 |
| Winchester | O C | I N | \$1.30 | 1 | 80 | \$1.04 |
| | | | | 2 | 70 | \$0.91 |
| | | | | 3 | 60 | \$0.78 |
| | | | | 4 | 50 | \$0.65 |
| | | | | 5 | 40 | \$0.52 |
| | | | | 6+ | 30 | \$0.39 |
| Counties (Note: All counties responded to this survey.) | | | | | | |
| Accomack | FMV | I N | District 2 \$3.30 | 1 | 45 | \$1.49 |
| | | | | 2 | 35 | \$1.16 |
| | | | | 3 | 30 | \$0.99 |
| | | | | 4-10 | 20 | \$0.66 |
| | | | | 11+ | 10 | \$0.33 |
| | | | District 3 \$3.27 | 1 | 45 | \$1.47 |
| | | | | 2 | 35 | \$1.15 |
| | | | | 3 | 30 | \$0.98 |
| | | | | 4-10 | 20 | \$0.65 |
| | | | | 11+ | 10 | \$0.33 |
| | | | Districts 4 & 5 \$3.27 | 1 | 45 | \$1.47 |
| | | | | 2 | 35 | \$1.15 |
| | | | | 3 | 30 | \$0.98 |
| | | | | 4-10 | 20 | \$0.65 |
| | | | | 11+ | 10 | \$0.33 |
| | | | District 6 \$3.16 | 1 | 45 | \$1.42 |
| | | | | 2 | 35 | \$1.11 |
| | | | | 3 | 30 | \$0.95 |
| | | | | 4-10 | 20 | \$0.63 |
| | | | | 11+ | 10 | \$0.32 |
| | | | Albemarle | O C | I N | \$4.28 |
| 2 | 22.5 | \$0.96 | | | | |
| 3 | 20 | \$0.86 | | | | |
| 4 | 17.5 | \$0.75 | | | | |
| 5 | 15 | \$0.64 | | | | |
| 6 | 12.5 | \$0.54 | | | | |

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^c In the City of Staunton, the rate is \$1.24, unless enterprise zone-then 50 percent of rate.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|-----------------------------|----------------------|------------------|------------------------|------------|-----------|---------------------------|
| | | | | Year | Ratio (%) | |
| Counties (continued) | | | | | | |
| Alleghany | O C | I N | \$5.95 | | 15 | \$0.89 |
| Amelia | O C | I N | \$1.00 | | 100 | \$1.00 |
| Amherst | O C | I N | \$2.00 | | 25 | \$0.50 |
| Appomattox | O C | I N | \$3.50 | | 12.5 | \$0.44 |
| Arlington | O C | I N | \$4.40 | 1 | 80 | \$3.52 |
| | | | | 2 | 70 | \$3.08 |
| | | | | 3 | 60 | \$2.64 |
| | | | | 4 | 50 | \$2.20 |
| | | | | 5 | 40 | \$1.76 |
| | | | | 6 | 30 | \$1.32 |
| | | | | 7+ | 20 | \$0.88 |
| Augusta | O C | I N | \$1.90 | | 20 | \$0.38 |
| Bath | B V | I N | \$0.20 | | 100 | \$0.20 |
| Bedford | O C | I N | \$6.00 | 1 | 100 | \$6.00 |
| | | | | 2 | 95 | \$5.70 |
| | | | | 3 | 90 | \$5.40 |
| | | | | 4 | 85 | \$5.10 |
| | | | | 5 | 80 | \$4.80 |
| | | | | 6 | 75 | \$4.50 |
| | | | | 7 | 70 | \$4.20 |
| | | | | 8+ | 65 | \$3.90 |
| Bland | O C | I N | \$0.89 | 1 | 95 | \$0.85 |
| | | | | 2 | 90 | \$0.80 |
| | | | | 3 | 85 | \$0.76 |
| | | | | 4 | 80 | \$0.71 |
| | | | | 5 | 75 | \$0.67 |
| | | | | 6 | 70 | \$0.62 |
| | | | | 7 | 65 | \$0.58 |
| | | | | 8 | 60 | \$0.53 |
| | | | | 9 | 55 | \$0.49 |
| | | | | 10 | 50 | \$0.45 |
| | | | | 11 | 45 | \$0.40 |
| | | | | 12 | 40 | \$0.36 |
| | | | | 13 | 35 | \$0.31 |
| | | | | 14 | 30 | \$0.27 |
| | | | | 15 | 25 | \$0.22 |
| | | | | 16+ | 20 | \$0.18 |
| Botetourt | O C | I N | \$1.80 | 1-5 | 50 | \$0.90 |
| | | | | 6+ | 42 | \$0.76 |
| Brunswick | O C | I N | \$3.40 | | 20 | \$0.68 |
| Buchanan | O C | I N | \$1.95 | 1-3 | 80 | \$1.56 |
| | | | | 4-6 | 60 | \$1.17 |
| | | | | 7-9 | 40 | \$0.78 |
| | | | | 10+ | 20 | \$0.39 |
| Buckingham | O C | I N | \$2.90 | 0-9 | 15 | \$0.44 |
| | | | | 10-19 | 10 | \$0.29 |
| | | | | 20+ | 5 | \$0.15 |
| Campbell | O C | I N | \$3.25 | | 25 | \$0.81 |
| Caroline | O C | I N | \$3.50 | | 20 | \$0.70 |
| Carroll | O C | I N | \$1.30 | 1 | 90 | \$1.17 |
| | | | | 2 | 85 | \$1.11 |
| | | | | 3 | 80 | \$0.98 |
| | | | | 4 | 70 | \$0.85 |
| | | | | 5 | 60 | \$0.72 |
| | | | | 6 | 50 | \$0.59 |
| | | | | 7 | 40 | \$0.52 |
| | | | | 8 | 35 | \$0.46 |
| | | | | 9+ | 30 | \$0.39 |

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|-----------------------------|----------------------|------------------|------------------------|------------|--------------------|---------------------------|
| | | | | Year | Ratio (%) | |
| Counties (continued) | | | | | | |
| Charles City | O C | I N | \$2.50 | 1 | 50 | \$1.25 |
| | | | | 2 | 40 | \$1.00 |
| | | | | 3 | 30 | \$0.75 |
| | | | | 4 | 20 | \$0.50 |
| | | | | 5+ | 10 | \$0.25 |
| Charlotte | O C | I N | \$3.00 | 1 | 45 | \$1.35 |
| | | | | 2 | 40.5 | \$1.22 |
| | | | | 3 | 36.45 | \$1.09 |
| | | | | 4 | 32.8 | \$0.98 |
| | | | | 5+ | 29.52 ^d | \$0.89 |
| Chesterfield | O C | I N | \$1.00 | 1-10 | 25 | \$0.25 |
| | | | | 11-20 | 20 | \$0.20 |
| | | | | 20+ | 15 | \$0.15 |
| | | | | Idle | 1 | \$0.01 |
| Clarke | O C | I N | \$1.25 | 1 | 50 | \$0.63 |
| | | | | 2 | 45 | \$0.56 |
| | | | | 3 | 40 | \$0.50 |
| | | | | 4 | 37.5 | \$0.47 |
| | | | | 5 | 35 | \$0.44 |
| | | | | 6 | 32.5 | \$0.41 |
| | | | | 7 | 30 | \$0.38 |
| | | | | 8 | 27.5 | \$0.34 |
| | | | | 9 | 25 | \$0.31 |
| | | | | 10 | 22.5 | \$0.28 |
| | | | | 11 | 20 | \$0.25 |
| | | | | 12 | 17.5 | \$0.22 |
| | | | | 13 | 15 | \$0.19 |
| | | | | 14 | 12.5 | \$0.16 |
| | | | | 15+ | 10 | \$0.13 |
| Craig | O C | I N | \$2.20 | 1 | 80 | \$1.76 |
| | | | | 2 | 70 | \$1.54 |
| | | | | 3 | 60 | \$1.32 |
| | | | | 4 | 50 | \$1.10 |
| | | | | 5 | 40 | \$0.88 |
| | | | | 6 | 30 | \$0.66 |
| | | | | 7 | 20 | \$0.44 |
| Culpeper | O C | I N | \$2.00 | 1 | 70 | \$1.40 |
| | | | | 2 | 60 | \$1.20 |
| | | | | 3 | 50 | \$1.00 |
| | | | | 4 | 40 | \$0.80 |
| | | | | 5+ | 30 | \$0.60 |
| Cumberland | O C | I N | \$4.50 | | 20 | \$0.90 |
| Dickenson | O C | I N | \$1.69 | 1-3 | 80 | \$1.35 |
| | | | | 4-6 | 60 | \$1.01 |
| | | | | 7-9 | 40 | \$0.68 |
| | | | | 10+ | 20 | \$0.34 |
| Dinwiddie | O C | I N | \$3.30 | | 20 | \$0.66 |
| Essex | O C | I N | \$3.50 | | 10 | \$0.35 |

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^d The rate for Charlotte County decreases 10% each year from the previous year's value to a minimum of 29.52%.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|-----------------------------|----------------------|------------------|------------------------|---------------------------|-----------|---------------------------|
| | | | | Year | Ratio (%) | |
| Counties (continued) | | | | | | |
| Fairfax | O C | I N | \$4.57 | <u>General</u> | | |
| | | | | 1 | 80 | \$3.66 |
| | | | | 2 | 70 | \$3.20 |
| | | | | 3 | 60 | \$2.74 |
| | | | | 4 | 50 | \$2.29 |
| | | | | 5 | 40 | \$1.83 |
| | | | | 6 | 30 | \$1.37 |
| | | | | 7+ | 20 | \$0.91 |
| | | | | <u>Computer Equipment</u> | | |
| | | | | 1 | 50 | \$2.29 |
| | | | | 2 | 35 | \$1.60 |
| | | | | 3 | 20 | \$0.91 |
| | | | | 4 | 10 | \$0.46 |
| 5 | 2 | \$0.09 | | | | |
| Fauquier | O C | I N | \$4.65 | 1 | 70 | \$3.26 |
| | | | | 2 | 60 | \$2.80 |
| | | | | 3 | 50 | \$2.33 |
| | | | | 4 | 40 | \$1.86 |
| | | | | 5 | 30 | \$1.40 |
| | | | | 6 | 20 | \$0.93 |
| | | | | 7+ | 10 | \$0.47 |
| Floyd | O C | I N | \$1.55 | 1 | 60 | \$0.93 |
| | | | | 2 | 50 | \$0.78 |
| | | | | 3 | 40 | \$0.62 |
| | | | | 4 | 30 | \$0.47 |
| | | | | 5+ | 20 | \$0.31 |
| Fluvanna | O C | I N | \$2.00 | 1 | 20 | \$0.40 |
| | | | | 2+ | 13 | \$0.26 |
| Franklin | O C | I N | \$0.60 | 1 | 100 | \$0.60 |
| | | | | 2 | 90 | \$0.54 |
| | | | | 3 | 80 | \$0.48 |
| | | | | 4 | 70 | \$0.42 |
| | | | | 5 | 60 | \$0.36 |
| | | | | 6 | 50 | \$0.30 |
| | | | | 7+ | 40 | \$0.24 |
| Frederick | O C | I N | \$2.00 | 1 | 60 | \$1.20 |
| | | | | 2 | 50 | \$1.00 |
| | | | | 3 | 40 | \$0.80 |
| | | | | 4+ | 30 | \$0.60 |
| Giles | O C | I N | \$0.90 | | 100 | \$0.90 |
| Gloucester | O C | I N | \$2.20 | 1-7 | 30 | \$0.66 |
| | | | | 8+ | 10 | \$0.22 |
| Goochland ^e | O C | I N | \$3.75(M) | 1-5 | 20 | \$0.75 |
| | | | \$4.00(O) | 6-10 | 15 | \$0.56 |
| | | | | 11+ | 10 | \$0.38 |
| Grayson | O C | I N | \$1.50 | 1 | 100 | \$1.50 |
| | | | | 2 | 90 | \$1.35 |
| | | | | 3 | 80 | \$1.20 |
| | | | | 4 | 70 | \$1.05 |
| | | | | 5 | 60 | \$0.90 |
| | | | | 6 | 50 | \$0.75 |
| | | | | 7 | 40 | \$0.60 |
| | | | | 8+ | 30 | \$0.45 |
| Greene | BV | I N | \$2.00 | | 100 | \$2.00 |
| Greenville | O C | I N | \$3.50 | | 20 | \$0.70 |
| Halifax | O C | I N | \$1.26 | 1-18 | 50 | \$0.63 |
| | | | | 19+ | 25 | \$0.32 |
| | | | | Idle | 5 | \$0.06 |
| Hanover | O C | I N | \$3.57 | | 10 | \$0.36 |

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^e In Goochland County, (M) applies to manufacturing only; (O) applies to non-manufacturing businesses or professions.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100 [†] |
|-----------------------------|----------------------|------------------|------------------------|------------|-----------|---------------------------------------|
| | | | | Year | Ratio (%) | |
| Counties (continued) | | | | | | |
| Henrico | O C | I N | \$1.00 [‡] | 1 | 80 | \$0.80 |
| | | | | 2 | 75 | \$0.75 |
| | | | | 3 | 67 | \$0.67 |
| | | | | 4 | 60 | \$0.60 |
| | | | | 5 | 53 | \$0.53 |
| | | | | 6-10 | 25 | \$0.25 |
| | | | | 11-12 | 20 | \$0.20 |
| | | | | 13-14 | 16 | \$0.16 |
| | | | 15+ | 8 | \$0.08 | |
| Henry | O C | I N | \$1.19 | | 71 | \$0.85 |
| Highland | O C | I N | \$1.00 | | 5 | \$0.05 |
| Isle of Wight | O C | I N | \$0.95 | | 100 | \$0.95 |
| James City | O C | I N | \$4.00 | | 25 | \$1.00 |
| King & Queen | O C | I N | \$0.99 | 1 | 70 | \$0.69 |
| | | | | 2 | 60 | \$0.57 |
| | | | | 3 | 50 | \$0.50 |
| | | | | 4 | 40 | \$0.40 |
| | | | | 5 | 30 | \$0.30 |
| | | | | 6 | 20 | \$0.20 |
| | | | | 7+ | 10 | \$0.10 |
| King George | O C | I N | \$2.50 | | 20 | \$0.50 |
| King William | O C | I N | \$2.30 | | 25 | \$0.58 |
| Lancaster | BV | I N | \$1.52 | 1 | 100 | \$1.52 |
| | | | | 2 | 90 | \$1.37 |
| | | | | 3 | 80 | \$1.22 |
| | | | | 4 | 70 | \$1.06 |
| | | | | 5 | 60 | \$0.91 |
| | | | | 6 | 50 | \$0.76 |
| | | | | 7 | 40 | \$0.61 |
| | | | | 8 | 30 | \$0.46 |
| | | | | 9+ | 20 | \$0.30 |
| Lee | O C | I N | \$1.41 | 1 | 90 | \$1.27 |
| | | | | 2 | 80 | \$1.13 |
| | | | | 3 | 70 | \$0.99 |
| | | | | 4 | 60 | \$0.85 |
| | | | | 5 | 50 | \$0.71 |
| | | | | 6 | 40 | \$0.56 |
| | | | | 7 | 30 | \$0.42 |
| | | | | 8+ | 20 | \$0.28 |
| Loudoun | O C | I N | \$2.75 | 1 | 50 | \$1.38 |
| | | | | 2 | 40 | \$1.10 |
| | | | | 3 | 30 | \$0.83 |
| | | | | 4 | 20 | \$0.55 |
| | | | | 5+ | 10 | \$0.28 |
| Louisa | O C | I N | \$1.90 | | 10 | \$0.19 |
| Lunenburg | O C | I N | \$1.80 | 1-5 | 50 | \$0.90 |
| | | | | 6-10 | 40 | \$0.72 |
| | | | | 11-15 | 30 | \$0.54 |
| | | | | 16-20 | 20 | \$0.36 |
| | | | | 21+ | 10 | \$0.18 |
| Madison | O C | I N | \$1.10 | | 100 | \$1.10 |
| Mathews | FMV | I N | \$2.14 | | 100 | \$2.14 |
| Mecklenburg | O C | I N | \$0.66 | | 80 | \$0.53 |
| Middlesex | O C | I N | \$1.75 | | 10 | \$0.18 |

* See the last page of Table 10.1 for key to abbreviations.

[†] Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

[‡] Henrico's rate includes \$0.01/\$100 sanitary district tax.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|-----------------------------|----------------------|------------------|------------------------|------------|-----------------|---------------------------|
| | | | | Year | Ratio (%) | |
| Counties (continued) | | | | | | |
| Montgomery | O C | I N | \$1.82 | 1-4 | 60 | \$1.09 |
| | | | | 5-7 | 50 | \$0.91 |
| | | | | 8+ | 40 | \$0.73 |
| Nelson | O C | I N | \$1.25 | 1-5 | 40 | \$0.50 |
| | | | | 6-10 | 30 | \$0.38 |
| | | | | 11-15 | 20 | \$0.25 |
| | | | | 16+ | 10 | \$0.13 |
| New Kent | O C | I N | \$3.00 | 1-3 | 35 | \$1.05 |
| | | | | 4-6 | 30 | \$0.90 |
| | | | | 7-10 | 25 | \$0.75 |
| | | | | 11+ | 20 | \$0.60 |
| | | | | Idle | 5 | \$0.15 |
| Northampton | O C | I N | \$2.25 | 1 | 70 | \$1.58 |
| | | | | 2 | 60 | \$1.35 |
| | | | | 3 | 50 | \$1.13 |
| | | | | 4 | 40 | \$0.90 |
| | | | | 5 | 25 | \$0.57 |
| | | | | 6+ | 10 | \$0.23 |
| Northumberland | O C | I N | \$3.60 | | 25 | \$0.90 |
| Nottoway | O C | I N | \$1.25 | 1-3 | 70 | \$0.88 |
| | | | | 4-7 | 60 | \$0.75 |
| | | | | 8+ | 30 | \$0.38 |
| Orange | O C | I N | \$1.83 | 1 | 80 | \$1.46 |
| | | | | 2 | 76 | \$1.39 |
| | | | | 3 | 72 | \$1.32 |
| | | | | 4 | 68 | \$1.24 |
| | | | | 5 | 64 | \$1.17 |
| | | | | 6 | 60 | \$1.10 |
| | | | | 7 | 56 | \$1.02 |
| | | | | 8 | 52 | \$0.95 |
| | | | | 9 | 48 | \$0.88 |
| | | | | 10 | 44 | \$0.81 |
| | | | | 11+ | 40 | \$0.73 |
| Page | O C | I N | \$2.00 | | 40 | \$0.80 |
| Patrick | O C | I N | \$1.36 | 1 | 95 | \$1.29 |
| | | | | 2 | 85.5 | \$1.16 |
| | | | | 3 | 77 | \$1.05 |
| | | | | 4 | 69.3 | \$0.94 |
| | | | | 5 | 62.3 | \$0.85 |
| | | | | 6 | 56.1 | \$0.76 |
| | | | | 7 | 50.5 | \$0.69 |
| | | | | 8 | 45.4 | \$0.62 |
| | | | | 9 | 40.9 | \$0.56 |
| | | | | 10 | 36.8 | \$0.50 |
| | | | | 11 | 33.1 | \$0.45 |
| | | | | 12 | 29.8 | \$0.41 |
| | | | | 13 | 26.8 | \$0.37 |
| | | | | 14+ | 25 ^g | \$0.34 |
| Pittsylvania | O C | I N | \$4.50 | | 10 | \$0.45 |
| Powhatan | FMV | I N | \$3.60 | 1 | 60 | \$2.16 |
| | | | | 2 | 45 | \$1.44 |
| | | | | 3 | 37.5 | \$1.35 |
| | | | | 4 | 30 | \$1.08 |
| | | | | 5+ | 20 | \$0.72 |
| Prince Edward | O C | I N | \$4.20 | | 10 | \$0.42 |

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^g Patrick County's ratio decreases 10% from each year's previous value to a minimum of 25%.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|-----------------------------|----------------------|------------------|------------------------|------------|-----------|---------------------------|
| | | | | Year | Ratio (%) | |
| Counties (continued) | | | | | | |
| Prince George | O C | I N | \$1.50 | 1 | 60 | \$0.90 |
| | | | | 2 | 50 | \$0.75 |
| | | | | 3 | 40 | \$0.60 |
| | | | | 4 | 30 | \$0.45 |
| | | | | 5+ | 20 | \$0.30 |
| Prince William ^h | O C | I N | \$2.00 | 1 | 85 | \$1.70 |
| | | | | 2 | 75 | \$1.50 |
| | | | | 3 | 65 | \$1.30 |
| | | | | 4 | 55 | \$1.10 |
| | | | | 5 | 45 | \$0.90 |
| | | | | 6 | 35 | \$0.70 |
| | | | | 7 | 25 | \$0.50 |
| | | | | 8 | 15 | \$0.30 |
| | | | | 9+ | 10 | \$0.20 |
| Pulaski | O C | I N | \$1.50 | | 48 | \$0.72 |
| Rappahannock | N/A | N/A | N/A | | N/A | N/A |
| Richmond | BV | I N | \$0.50 | | 100 | \$0.50 |
| Roanoke | O C | I N | \$3.00 | 1-5 | 25 | \$0.75 |
| | | | | 6-10 | 20 | \$0.60 |
| | | | | 11+ | 15 | \$0.45 |
| Rockbridge | O C | I N | \$2.35 | | 10 | \$0.24 |
| Rockingham | O C | I N | \$2.55 | 1 | 90 | \$2.30 |
| | | | | 2 | 80 | \$2.04 |
| | | | | 3 | 70 | \$1.79 |
| | | | | 4 | 60 | \$1.53 |
| | | | | 5 | 50 | \$1.28 |
| | | | | 6 | 40 | \$1.02 |
| | | | | 7 | 30 | \$0.77 |
| | | | | 8+ | 20 | \$0.51 |
| | | | | Russell | O C | I N |
| 2-3 | 80 | \$1.96 | | | | |
| 4-5 | 70 | \$1.72 | | | | |
| 6-7 | 60 | \$1.47 | | | | |
| 8-9 | 50 | \$1.23 | | | | |
| 10-14 | 40 | \$0.98 | | | | |
| 15+ | 30 | \$0.49 | | | | |
| Scott | O C | I N | \$0.72 | | 100 | \$0.72 |
| Shenandoah | O C | I N | \$2.86 | 1 | 55 | \$1.57 |
| | | | | 2 | 50 | \$1.43 |
| | | | | 3 | 45 | \$1.29 |
| | | | | 4 | 40 | \$1.14 |
| | | | | 5 | 25 | \$0.72 |
| | | | | 6+ | 10 | \$0.29 |
| Smyth | O C | I N | \$1.20 | 1 | 90 | \$1.08 |
| | | | | 2 | 80 | \$0.96 |
| | | | | 3 | 70 | \$0.84 |
| | | | | 4 | 60 | \$0.72 |
| | | | | 5 | 50 | \$0.60 |
| | | | | 6 | 40 | \$0.48 |
| | | | | 7 | 30 | \$0.36 |
| | | | | 8+ | 20 | \$0.24 |

N/A Not applicable.

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^h The base effective tax rate in Prince William County is \$2.00, but several district levies range from \$0.0025 to \$0.23. The rate of \$0.0023 has been verified with Prince William County.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|-----------------------------|----------------------|------------------|------------------------|------------|-----------|---------------------------|
| | | | | Year | Ratio (%) | |
| Counties (continued) | | | | | | |
| Southampton | O C | I N | \$2.40 | 1 | 80 | \$1.92 |
| | | | | 2 | 70 | \$1.68 |
| | | | | 3 | 60 | \$1.44 |
| | | | | 4 | 50 | \$1.20 |
| | | | | 5 | 40 | \$0.96 |
| | | | | 6 | 30 | \$0.72 |
| | | | | 7 | 20 | \$0.48 |
| | | | | 8+ | 10 | \$0.24 |
| Spotsylvania | O C | I N | \$2.50 | 1 | 50 | \$1.25 |
| | | | | 2 | 45 | \$1.13 |
| | | | | 3 | 40 | \$1.00 |
| | | | | 4 | 30 | \$0.75 |
| | | | | 5+ | 20 | \$0.50 |
| Stafford | O C | I N | \$0.75 | 1 | 90 | \$0.68 |
| | | | | 2 | 80 | \$0.60 |
| | | | | 3 | 65 | \$0.49 |
| | | | | 4 | 50 | \$0.38 |
| | | | | 5 | 35 | \$0.26 |
| | | | | 6+ | 20 | \$0.15 |
| Surry | O C | I N | \$1.00 | 1 | 60 | \$0.60 |
| | | | | 2 | 50 | \$0.50 |
| | | | | 3 | 40 | \$0.40 |
| | | | | 4 | 30 | \$0.30 |
| | | | | 5+ | 20 | \$0.20 |
| Sussex | O C | I N | \$4.85 | 1-5 | 50 | \$2.43 |
| | | | | 6-15 | 40 | \$1.94 |
| | | | | 16-25 | 25 | \$1.21 |
| | | | | 26+ | 10 | \$0.49 |
| Tazewell | O C | I N | \$2.00 | | 100 | \$2.00 |
| Warren | O C | I N | \$2.25 | 1-6 | 25 | \$0.56 |
| | | | | 7-15 | 15 | \$0.34 |
| | | | | 16+ | 12.5 | \$0.28 |
| Washington | O C | I N | \$1.55 | 0 | 100 | \$1.55 |
| | | | | 1 | 90 | \$1.40 |
| | | | | 2 | 80 | \$1.24 |
| | | | | 3 | 70 | \$1.09 |
| | | | | 4 | 60 | \$0.93 |
| | | | | 5+ | 50 | \$0.78 |
| Westmoreland | O C | I N | \$1.50 | | 100 | \$1.50 |
| Wise | O C | I N | \$1.15 | 1 | 85 | \$0.98 |
| | | | | 2 | 80 | \$0.92 |
| | | | | 3 | 75 | \$0.86 |
| | | | | 4 | 70 | \$0.81 |
| | | | | 5 | 65 | \$0.75 |
| | | | | 6 | 60 | \$0.69 |
| | | | | 7 | 40 | \$0.46 |
| | | | | 8 | 30 | \$0.35 |
| | | | | 9 | 20 | \$0.23 |
| | | | | 10+ | 15 | \$0.17 |
| Wythe | O C | I N | \$1.50 | 1-5 | 50 | \$0.75 |
| | | | | 6+ | 20 | \$0.30 |
| York | O C | I N | \$4.00 | | 25 | \$1.00 |
| Abingdon | O C | C | \$0.55 | | 100 | \$0.55 |
| Accomac | BV | C | \$0.10 | | 100 | \$0.10 |
| Alberta | O C | G | \$1.90 | | 20 | \$0.38 |

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|--------------------------|----------------------|------------------|------------------------|------------|-----------|---------------------------|
| | | | | Year | Ratio (%) | |
| Towns (continued) | | | | | | |
| Altavista | O C | G | \$2.00 | | 25 | \$0.50 |
| Amherst | O C | G | \$0.35 | | 25 | \$0.088 |
| Appomattox | FMV | I N | \$0.55 | | 12.5 | \$0.07 |
| Ashland | O C | G | \$0.77 | | 10 | \$0.077 |
| Big Stone Gap | O C | C | \$0.62 | | 100 | \$0.62 |
| Blackstone | O C | C | \$0.65 | | 100 | \$0.65 |
| Bluefield | O C | G | \$0.60 | | 100 | \$0.60 |
| Boones Mill | O C | G | \$1.20 | 1 | 10 | \$0.12 |
| | | | | 2 | 9 | \$0.11 |
| | | | | 3 | 8 | \$0.10 |
| | | | | 4 | 7 | \$0.08 |
| | | | | 5 | 6 | \$0.07 |
| | | | | 6 | 5 | \$0.05 |
| | | | | 7+ | 4 | \$0.05 |
| Bowling Green | O C | I N | \$1.20 | | 20 | \$0.24 |
| Boydton | O C | G | \$0.47 | | 100 | \$0.47 |
| Bridgewater | O C | G | \$0.75 | 1 | 90 | \$0.675 |
| | | | | 2 | 80 | \$0.60 |
| | | | | 3 | 70 | \$0.525 |
| | | | | 4 | 60 | \$0.45 |
| | | | | 5 | 50 | \$0.375 |
| | | | | 6 | 40 | \$0.30 |
| | | | | 7 | 30 | \$0.225 |
| | | | | 8+ | 20 | \$0.15 |
| Broadway | N/A | G | \$0.40 | | 100 | \$0.40 |
| Brodnax | O C | G | \$0.35 | | 80 | \$0.28 |
| Buchanan | O C | I N | \$0.10 | | 20 | \$0.02 |
| Burkeville | O C | G | \$0.68 | | 100 | \$0.68 |
| Cape Charles | O C | G | \$1.00 | | 100 | \$1.00 |
| Cedar Bluff | O C | G | \$0.35 | | 100 | \$0.35 |
| Chase City | N/A | G | \$0.61 | | 80 | \$0.49 |
| Chilhowie | FMV | G | \$0.20 (\$5 min) | | 100 | \$0.20 |
| Chincoteague | O C | G | \$0.85 | | 100 | \$0.85 |
| Christiansburg | O C | C | \$0.45 | | 100 | \$0.45 |
| Claremont | O C | G | \$0.60 | | 100 | \$0.60 |
| Clarksville | O C | I N | \$0.38 | | 80 | \$0.304 |
| Clintwood | O C | I N | \$0.30 | 1-3 | 80 | \$0.24 |
| | | | | 4-6 | 60 | \$0.18 |
| | | | | 7-9 | 40 | \$0.12 |
| | | | | 10+ | 20 | \$0.06 |
| Coeburn | BV | I N | \$0.40 | | 100 | \$0.40 |
| Culpeper | O C | I N | \$0.80 | 1 | 100 | \$0.80 |
| | | | | 2 | 70 | \$0.56 |
| | | | | 3 | 60 | \$0.48 |
| | | | | 4 | 50 | \$0.40 |
| | | | | 5 | 40 | \$0.32 |
| | | | | 6+ | 30 | \$0.24 |
| Damascus | O C | G | \$0.54 | | 100 | \$0.54 |
| Dillwyn | O C | G | \$0.28 | | 100 | \$0.28 |
| Drakes Branch | O C | G | \$0.37 | | 100 | \$0.37 |
| Dublin | O C | I N | \$0.50 | | 100 | \$0.50 |
| Eastville | FMV | G | \$0.25 | | 100 | \$0.25 |
| Elkton | O C | G | \$0.46 | | 100 | \$0.46 |
| Exmore | O C | I N | \$0.45 | | 25 | \$0.113 |
| Fries | O C | C | \$1.74 | | 10 | \$0.174 |
| Front Royal | O C | C | \$0.60 | 1-6 | 25 | \$0.15 |
| | | | | 7-15 | 15 | \$0.09 |
| | | | | 16+ | 12.5 | \$0.075 |

... No response provided.

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|--------------------------|----------------------|------------------|------------------------|------------|-----------|---------------------------|
| | | | | Year | Ratio (%) | |
| Towns (continued) | | | | | | |
| Glasgow | O C | G | \$0.60 | | 10 | \$0.06 |
| Glen Lyn | O C | C | \$0.90 | | 100 | \$0.90 |
| Gordonsville | O C | I N | \$0.17 | | 26.64 | \$0.05 |
| Gretna | N/A | G | \$2.00 | | 10 | \$0.20 |
| Halifax | N/A | G | \$0.40 | | 15 | \$0.06 |
| Hamilton | N/A | G | \$1.10 | 1 | 50 | \$0.55 |
| | | | | 2 | 40 | \$0.44 |
| | | | | 3 | 30 | \$0.33 |
| | | | | 4 | 20 | \$0.22 |
| | | | | 5+ | 10 | \$0.11 |
| Hillsville | O C | I N | \$0.72 | 1 | 90 | \$0.65 |
| | | | | 2 | 85 | \$0.61 |
| | | | | 3 | 80 | \$0.58 |
| | | | | 4 | 70 | \$0.49 |
| | | | | 5 | 60 | \$0.43 |
| | | | | 6 | 50 | \$0.36 |
| | | | | 7 | 40 | \$0.29 |
| | | | | 8 | 35 | \$0.25 |
| | | | | 9+ | 30 | \$0.22 |
| Hurt | O C | I N | \$2.50 | | 10 | \$0.25 |
| Independence | O C | G | \$0.63 | | 10 | \$0.063 |
| Iron Gate | FMV | C | \$1.00 | | 10 | \$0.10 |
| Ivor | O C | C | \$0.50 | | 100 | \$0.50 |
| Jonesville | O C | C | \$0.25 | | 100 | \$0.25 |
| Keysville | O C | G | \$0.60 | | 100 | \$0.60 |
| La Crosse | O C | C | \$0.24 | | 80 | \$0.192 |
| Lawrenceville | O C | G | \$1.80 | | 20 | \$0.36 |
| Lebanon | O C | G | \$0.75 | | 100 | \$0.75 |
| Leesburg | O C | C | \$1.00 | 1 | 50 | \$0.50 |
| | | | | 2 | 40 | \$0.40 |
| | | | | 3 | 30 | \$0.30 |
| | | | | 4 | 20 | \$0.20 |
| | | | | 5+ | 10 | \$0.10 |
| Luray | O C | I N | \$0.40 | | 100 | \$0.40 |
| Marion | O C | C | \$0.29 | | 100 | \$0.29 |
| Middleburg | O C | C | \$1.00 | 1 | 50 | \$0.50 |
| | | | | 2 | 40 | \$0.40 |
| | | | | 3 | 30 | \$0.30 |
| | | | | 4 | 20 | \$0.20 |
| | | | | 5+ | 10 | \$0.10 |
| Monterey | O C | I N | \$1.00 | | 10 | \$0.10 |
| Narrows | O C | G | \$0.94 | | 12.50 | \$0.12 |
| New Market | O C | C | \$0.80 | New | 100 | \$0.80 |
| | | | | 1 | 80 | \$0.64 |
| | | | | 2 | 70 | \$0.56 |
| | | | | 3 | 55 | \$0.44 |
| | | | | 4 | 40 | \$0.32 |
| | | | | 5 | 25 | \$0.20 |
| | | | | 6+ | 10 | \$0.08 |
| Onancock | O C | C | \$2.00 | 1 | 25 | \$0.50 |
| | | | | 2-3 | 15 | \$0.30 |
| | | | | 4+ | 9 | \$0.18 |

... No response provided.

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment* | Assessment Type* | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|--------------------------|----------------------|------------------|------------------------|------------|-----------|---------------------------|
| | | | | Year | Ratio (%) | |
| Towns (continued) | | | | | | |
| Orange | O C | G | \$0.07 | 1 | 80 | \$0.056 |
| | | | | 2 | 76 | \$0.053 |
| | | | | 3 | 72 | \$0.050 |
| | | | | 4 | 68 | \$0.049 |
| | | | | 5 | 64 | \$0.048 |
| | | | | 6 | 60 | \$0.042 |
| | | | | 7 | 56 | \$0.039 |
| | | | | 8 | 52 | \$0.036 |
| | | | | 9 | 48 | \$0.034 |
| | | | | 10 | 44 | \$0.031 |
| | | | | 11+ | 40 | \$0.028 |
| Pearisburg | FMV | C | \$0.47 | | 100 | \$0.47 |
| Pennington Gap | OC | G | \$0.25 | | 100 | \$0.25 |
| Pound | O C | I N | \$0.44 | | 100 | \$0.44 |
| Rocky Mount | O C | G | \$0.17 | 1 | 100 | \$0.17 |
| | | | | 2 | 90 | \$0.153 |
| | | | | 3 | 80 | \$0.136 |
| | | | | 4 | 70 | \$0.119 |
| | | | | 5 | 60 | \$0.102 |
| | | | | 6 | 50 | \$0.085 |
| | | | | 7+ | 40 | \$0.068 |
| Rural Retreat | O C | I N | \$0.10 | 1-5 | 50 | \$0.05 |
| | | | | 6+ | 20 | \$0.02 |
| Saint Paul | O C | I N | \$0.31 | | 100 | \$0.31 |
| Shenandoah | O C | G | \$0.40 | | 100 | \$0.40 |
| Smithfield | O C | G | \$0.15 | | 100 | \$0.15 |
| South Boston | O C | I N | \$0.31 | | 15 | \$0.047 |
| South Hill | N/A | G | \$0.38 | | 80 | \$0.304 |
| Stanley | O C | I N | \$0.45 | | 100 | \$0.45 |
| Stephens City | O C | N/A | \$0.50 | | 30 | \$0.15 |
| Stony Creek | BV | G | \$0.60 | | 100 | \$0.60 |
| Strasburg | BV | I N | \$0.86 | 1 | 80 | \$0.688 |
| | | | | 2 | 70 | \$0.602 |
| | | | | 3 | 55 | \$0.473 |
| | | | | 4 | 40 | \$0.344 |
| | | | | 5 | 25 | \$0.215 |
| | | | | 6+ | 10 | \$0.086 |
| Stuart | O C | G | \$0.33 | | 30 | \$0.099 |
| Surry | N/A | I N | \$0.60 | | 100 | \$0.60 |
| Tangier | O C | G | \$1.25 | | 100 | \$1.25 |
| Tappahannock | O C | C | \$1.00 | | 10 | \$0.10 |
| Timberville | O C | I N | \$0.30 | | 100 | \$0.30 |
| Victoria | O C | G | \$0.75 | | 33.3 | \$0.25 |
| Vinton | O C | I N | \$1.00 | 1-5 | 25 | \$0.25 |
| | | | | 6-10 | 20 | \$0.20 |
| | | | | 11+ | 15 | \$0.15 |
| Wakefield | O C | C | \$0.86 | | 100 | \$0.86 |
| Warrenton | O C | G | \$1.00 | 1 | 70 | \$0.70 |
| | | | | 2 | 60 | \$0.60 |
| | | | | 3 | 50 | \$0.50 |
| | | | | 4 | 40 | \$0.40 |
| | | | | 5 | 30 | \$0.30 |
| | | | | 6 | 20 | \$0.20 |
| | | | | 7+ | 10 | \$0.10 |
| Warsaw | BV | C | \$0.60 | | 100 | \$0.60 |
| Waverly | O C | I N | \$1.06 | 1-5 | 50 | \$0.53 |
| | | | | 6-15 | 40 | \$0.44 |
| | | | | 16-25 | 25 | \$0.27 |
| | | | | 26+ | 10 | \$0.11 |

... No response provided.

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

| Locality | Basis of Assessment | Assessment Type | Nominal Rate Per \$100 | Assessment | | Effective Rate Per \$100† |
|--------------------------|---------------------|-----------------|------------------------|------------|-----------|---------------------------|
| | | | | Year | Ratio (%) | |
| Towns (continued) | | | | | | |
| West Point | O C | G | \$2.25 | | 25 | \$0.56 |
| Windsor | O C | G | \$0.10 | | 100 | \$0.10 |
| Wise | O C | I N | \$0.53 | | 100 | \$0.53 |
| Woodstock | O C | I N | \$0.90 | 1 | 80 | \$0.72 |
| | | | | 2 | 70 | \$0.63 |
| | | | | 3 | 55 | \$0.495 |
| | | | | 4 | 40 | \$0.36 |
| | | | | 5 | 25 | \$0.225 |
| | | | | 6+ | 10 | \$0.09 |
| Wytheville | O C | I N | \$0.28 | 1-5 | 50 | \$0.14 |
| | | | | 6+ | 20 | \$0.056 |

... No response provided.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

Key to abbreviations:

Basis of Assessment: BV - Book Value FMV - Fair Market Value OC - Original Cost
 Assessment Type: C - Contracted Out G - County Government IN - In-House

**Table 10.2
Machinery and Tools Tax: Semiconductor and Forestry Harvest Equipment, 2006**

| Locality | Semiconductor | | | | Harvest Equipment | | | |
|--|---------------|----------------------------------|---------------|------------|-------------------|----------------------------------|---------------|------------|
| | District | Rate Per \$100 of Assessed Value | Year | Percentage | District | Rate Per \$100 of Assessed Value | Year | Percentage |
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | | | | | |
| Bristol | All | \$6.00 | All | 11 | N/A | N/A | N/A | N/A |
| Falls Church | All | \$4.71 | 1 | 80 | N/A | N/A | N/A | N/A |
| | | | 2 | 70 | | | | |
| | | | 3 | 60 | | | | |
| | | | 4 | 50 | | | | |
| | | | 5 | 40 | | | | |
| | | | 6 | 30 | | | | |
| | | | 7+ | 20 | | | | |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.) | | | | | | | | |
| Accomack | N/A | N/A | N/A | N/A | 2 | \$3.24 | 1 | 25 |
| | | | | | | | 2 | 20 |
| | | | | | | | 3 | 20 |
| | | | | | | | 4 | 15 |
| | | | | | 3 | \$3.26 | 1 | 25 |
| | | | | | | | 2 | 20 |
| | | | | | | | 3 | 20 |
| | | | | | | | 4 | 15 |
| | | | | | 4 & 5 | \$3.22 | 1 | 25 |
| | | | | | | | 2 | 20 |
| | | | | | | | 3 | 20 |
| | | | | | | | 4 | 15 |
| | | | | | 6 | \$3.13 | 1 | 25 |
| | | | | | | | 2 | 20 |
| | | | | | | | 3 | 20 |
| | | | | | | | 4 | 15 |
| Alleghany | N/A | N/A | N/A | N/A | All | \$5.95 | All | 15 |
| Arlington | All | \$4.40 | N/A | N/A | N/A | N/A | N/A | N/A |
| Augusta | All | \$1.90 | All | 20 | All | \$1.90 | 1 | 40 |
| | | | | | | | 2 | 30 |
| | | | | | | | 3 | 20 |
| Buckingham | N/A | N/A | N/A | N/A | All | \$2.90 | 1 to 9 | 15 |
| | | | | | | | 10 to 19 | 10 |
| | | | | | | | 20+ | 5 |
| Charles City | All | \$2.50 | 1 | 50 | All | \$2.50 | 1 | 50 |
| | | | 2 | 40 | | | 2 | 40 |
| | | | 3 | 30 | | | 3 | 30 |
| | | | 4 | 20 | | | 4 | 20 |
| | | | 5+ | 10 | | | 5+ | 10 |
| Chesterfield | All | \$1.00 | 1 to 10 | 25 | All | \$1.00 | 1 to 10 | 25 |
| | | | 11 to 20 | 20 | | | 11 to 20 | 20 |
| | | | 20+ | 15 | | | 20+ | 15 |
| | | | Idle + unused | 1 | | | Idle + unused | 1 |
| Fairfax | All | \$4.57 | 1 | 80 | All | \$4.57 | N/A | N/A |
| | | | 2 | 70 | | | | |
| | | | 3 | 60 | | | | |
| | | | 4 | 50 | | | | |
| | | | 5 | 40 | | | | |
| | | | 6 | 30 | | | | |
| | | | 7+ | 20 | | | | |
| Gloucester | N/A | N/A | N/A | N/A | All | \$2.20 | 1 to 7 | 30 |
| | | | | | | | 8+ | 10 |
| Stafford | N/A | N/A | N/A | N/A | All | \$0.75 | 1 | 90 |
| | | | | | | | 2 | 80 |
| | | | | | | | 3 | 65 |
| | | | | | | | 4 | 50 |
| | | | | | | | 5 | 35 |
| | | | | | | | 6+ | 20 |
| Towns (No towns answered having equipment from semiconductor and forest product harvesting companies.) | | | | | | | | |
| N/A Not applicable. | | | | | | | | |

Section 11

Utility License Tax, 2006*

In fiscal year 2005, the utility license tax accounted for 0.8 percent of the total tax revenue for cities, 0.4 percent for counties, and 2.3 percent for large towns. These are averages; the relative importance of this tax in individual cities, counties, and towns varies significantly. For information on individual localities, see Appendix C.

Localities in Virginia may impose a local license tax on certain types of public service corporations. As authorized by § 58.1-3731 of the *Code*, localities may levy a license tax on telephone and water companies not to exceed one-half of one percent of the gross receipts of such company accruing from sales to the ultimate consumer in the locality. However, any locality that 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 incorporated town if the town also imposes the tax.

This levy no longer applies to electric suppliers, gas utilities, and gas suppliers as defined in § 58.1-400.2 and pipeline distribution companies as defined in § 58.1-2600. Instead, consumers of electric and gas power are subject to a levy described in §§ 58.1-2900 and 58.1-2904. (See Section 13 of this study for a listing of the current electric and gas rates.)

The utility license taxes do not apply to cable television systems (see Section 12 of this study for local taxation of cable television systems), but only to water and telephone utility providers. **Table 11.1** presents the license tax rates on telephone and water utilities for the 38 cities, 74 counties, and 111 towns that reported imposing a utility license tax during the 2006 tax year.

The table below summarizes the responses from reporting cities, counties, and towns regarding the telephone utility license tax. In the majority of cases the localities impose the maximum levy permitted of one-half of 1 percent. Several localities reported a lower tax and several a higher one, but 97 percent of the respondents charged at least the maximum levy permitted.

Telephone Utility Tax

| | Cities | Counties | Towns | Total |
|-------------------|--------|----------|-------|-------|
| Less than 0.5% | 0 | 2 | 4 | 6 |
| Equal to 0.5% | 34 | 71 | 103 | 208 |
| Greater than 0.5% | 4 | 1 | 3 | 8 |
| Flat amount* | 0 | 0 | 1 | 1 |
| Total | 38 | 74 | 111 | 223 |

* The Town of Surry levies a flat amount on the utility companies.

Only 21 localities reported levying a water license tax. Three cities, 17 counties, and one town charged the maximum amount of one-half of 1 percent.



*The telephone utility license fee will be eliminated on January 1, 2007 under new legislation provided in HB 568 (Chapter 780), from the 2006 general session. Under the new legislation, several local taxes, including the cable television system franchise tax, the local E-911 fees on landline phone service, **the business license taxes in excess of 0.5 percent gross revenues collected by several localities**, the local consumer utility taxes on landline and wireless phones, and the local consumer utility tax on cable television service (“grandfathered” in a few localities), will be eliminated in favor of a tax on customers of communications services. The Communications Sales and Use Tax will be imposed at a rate of 5 percent of the sales price of the service. More information can be found in the Virginia Municipal League’s magazine, *Virginia Town and City*, in two articles: “Collect Call: New Telecommunications Tax Law Required a Giant Leap of Faith” (May, 2006), found on the web at <http://www.vml.org/VTC/VTC4105-1.html> (9/28/2006), and “Have a Question About the New State Telecommunications Tax Law? We Have the Answer...” (June, 2006), found on the web at <http://www.vml.org/VTC/VTC4106-2.html> (9/28/2006).

Table 11.1
Utility License Tax, 2006

| Locality | Tax Levy on Gross Receipts (%) | |
|--|--------------------------------|-------|
| | Telephone | Water |
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | |
| Alexandria | 1.03 | 0.5 |
| Bristol | 0.5 | N/A |
| Buena Vista | 0.5 | N/A |
| Charlottesville | 0.5 | N/A |
| Chesapeake | 0.5 | N/A |
| Colonial Heights | 0.5 | N/A |
| Covington | 0.5 | N/A |
| Danville | 0.5 | N/A |
| Emporia | 0.5 | N/A |
| Fairfax | 0.5 | N/A |
| Falls Church | 0.5 | N/A |
| Franklin | 0.5 | N/A |
| Fredericksburg | 0.5 | N/A |
| Galax | 0.5 | N/A |
| Hampton | 0.5 | 0.5 |
| Harrisonburg | 0.5 | N/A |
| Hopewell | 0.5 | 0.5 |
| Lexington | 0.5 | N/A |
| Lynchburg | 0.5 | N/A |
| Manassas | 0.5 | N/A |
| Manassas Park | 0.5 | N/A |
| Martinsville | 0.5 | N/A |
| Newport News | 0.5 | N/A |
| Norfolk | 0.5 | N/A |
| Norton | 0.5 | N/A |
| Petersburg | 0.5 | N/A |
| Poquoson | 0.5 | N/A |
| Portsmouth | 3.0 | N/A |
| Radford | 0.5 | N/A |
| Richmond | 3.0 | N/A |
| Roanoke | 2.4 | N/A |
| Salem | 0.5 | N/A |
| Staunton | 0.5 | N/A |
| Suffolk | 0.5 | N/A |
| Virginia Beach | 0.5 | N/A |
| Waynesboro | 0.5 | N/A |
| Williamsburg | 0.5 | N/A |
| Winchester | 0.5 | N/A |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.) | | |
| Accomack | 0.5 | 0.5 |
| Albemarle | 0.5 | 0.5 |
| Alleghany | 0.5 | 0.5 |
| Amelia | 0.5 | N/A |
| Amherst | 0.5 | 0.5 |
| Arlington | 2.0 | 0.5 |
| Augusta | 0.5 | N/A |
| Bedford | 0.5 | N/A |
| Bland | 0.5 | N/A |
| Botetourt | 0.5 | N/A |
| Brunswick | 0.5 | N/A |
| Buchanan | 0.5 | N/A |
| Buckingham | 0.5 | N/A |
| Caroline | 0.5 | 0.5 |
| Carroll | 0.5 | N/A |
| Charles City | 0.5 | 0.5 |
| Chesterfield | 0.5 | N/A |
| Clarke | 0.5 | N/A |
| Craig | 0.5 | 0.5 |
| Cumberland | 0.5 | N/A |

N/A Not applicable.

Table 11.1 Utility License Tax, 2006 (continued)

| Locality | Tax Levy on Gross Receipts (%) | |
|-----------------------------|--------------------------------|----------------|
| | Telephone | Water |
| Counties (continued) | | |
| Dinwiddie | 0.5 | N/A |
| Fairfax | 0.24 | N/A |
| Fauquier | 0.5 | N/A |
| Floyd | 0.5 | N/A |
| Fluvanna | 0.5 | N/A |
| Franklin | 0.5 | N/A |
| Frederick | 0.5 | 0.5 |
| Giles | 0.5 | N/A |
| Gloucester | 0.5 | 0.5 |
| | (\$30 minimum) | (\$30 minimum) |
| Goochland | 0.5 | N/A |
| Greensville | 0.5 | 0.5 |
| | | (\$2 maximum) |
| Halifax | 0.5 | N/A |
| Hanover | 0.5 | N/A |
| Henrico | 0.5 | N/A |
| | (Excluding initial \$100,000) | |
| Henry | 0.5 | N/A |
| Isle of Wight | 0.5 | 0.5 |
| James City | 0.5 | 0.5 |
| King and Queen | 0.5 | N/A |
| King George | 0.5 | N/A |
| Loudoun | 0.5 | N/A |
| Lunenburg | 0.5 | N/A |
| Madison | 0.5 | N/A |
| Mathews | 0.5 | N/A |
| Montgomery | 0.5 | N/A |
| Nelson | 0.5 | N/A |
| New Kent | 0.5 | 0.5 |
| Northampton | 0.5 | N/A |
| Northumberland | 0.5 | N/A |
| Orange | 0.5 | N/A |
| Page | 0.5 | 0.5 |
| Patrick | 0.5 | N/A |
| Pittsylvania | 0.5 | N/A |
| Prince Edward | 0.5 | N/A |
| Prince George | 0.5 | 0.5 |
| Prince William | 0.29 | N/A |
| Pulaski | 0.5 | N/A |
| Rappahannock | 0.5 | N/A |
| Richmond | 0.5 | N/A |
| Roanoke | 0.5 | N/A |
| Rockbridge | 0.5 | N/A |
| Rockingham | 0.5 | N/A |
| Shenandoah | 0.5 | N/A |
| Smyth | 0.5 | N/A |
| Southampton | 0.5 | 0.5 |
| Spotsylvania | 0.5 | N/A |
| Stafford | 0.5 | N/A |
| Surry | 0.5 | N/A |
| Sussex | 0.5 | N/A |
| Tazewell | 0.5 | N/A |
| Warren | 0.5 | N/A |
| Washington | 0.5 | N/A |
| Wise | 0.5 | N/A |
| Wythe | 0.5 | N/A |
| York | 0.5 | N/A |

N/A Not applicable.

Table 11.1 Utility License Tax, 2006 (continued)

| Locality | Tax Levy on Gross Receipts (%) | |
|--|--------------------------------|-------|
| | Telephone | Water |
| Towns (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 | 2.0 | N/A |
| Alberta | 0.5 | N/A |
| Altavista | 0.5 | N/A |
| Appomattox | 0.5 | N/A |
| Ashland | 0.5 | N/A |
| Big Stone Gap | 0.5 | N/A |
| Blacksburg | 0.5 | N/A |
| Blackstone | 0.5 | N/A |
| Bluefield | 0.5 | N/A |
| Bowling Green | 0.5 | N/A |
| Boyce | 0.5 | N/A |
| Boynton | 0.5 | N/A |
| Bridgewater | 0.5 | N/A |
| Broadway | 0.5 | N/A |
| Brodnax | 0.5 | N/A |
| Buchanan | 0.5 | N/A |
| Cape Charles | 0.5 | N/A |
| Cedar Bluff | 0.5 | N/A |
| Charlotte Court House | 0.5 | N/A |
| Chase City | 0.5 | N/A |
| Chatham | 0.5 | N/A |
| Chilhowie | 0.5 | N/A |
| Chincoteague | 0.5 | N/A |
| Christiansburg | 0.5 | N/A |
| Claremont | 0.5 | N/A |
| Clarksville | 0.5 | N/A |
| Clifton Forge | 0.5 | N/A |
| Clintwood | 0.5 | N/A |
| Coeburn | 0.5 | N/A |
| Colonial Beach | 0.5 | N/A |
| Courtland | 0.5 | N/A |
| Crewe | 0.5 | N/A |
| Culpeper | 0.5 | N/A |
| Damascus | 0.5 | N/A |
| Dayton | 0.5 | N/A |
| Dillwyn | 0.5 | N/A |
| Dublin | 0.5 | N/A |
| Dumfries | 0.5 | N/A |
| Edinburg | 0.5 | N/A |
| Elkton | 0.5 | N/A |
| Farmville | 0.5 | N/A |
| Floyd | 0.5 | N/A |
| Fries | 0.5 | N/A |
| Front Royal | 0.5 | N/A |
| Glade Spring | 0.5 | N/A |
| Glasgow | 0.5 | N/A |
| Gordonsville | 0.5 | N/A |
| Goshen | 0.5 | N/A |
| Gretna | 0.5 | N/A |
| Haysi | 0.5 | N/A |
| Herndon | 0.5 | N/A |
| Hillsville | 0.5 | N/A |
| Hurt | 0.5 | N/A |
| Iron Gate | 0.15 | N/A |
| Jonesville | 0.5 | N/A |
| Kenbridge | 0.5 | N/A |
| Keysville | 0.5 | N/A |
| Kilmarnock | 2.0 | N/A |
| La Crosse | 0.5 | N/A |
| Lawrenceville | 0.5 | N/A |

N/A Not applicable.

Table 11.1 Utility License Tax, 2006 (continued)

| Locality | Tax Levy on Gross Receipts (%) | |
|--------------------------|--------------------------------|-------|
| | Telephone | Water |
| Towns (continued) | | |
| Lebanon | 0.5 | N/A |
| Leesburg | 0.5 | N/A |
| Louisa | 0.5 | N/A |
| Lovettsville | 0.5 | N/A |
| Luray | 0.5 | N/A |
| Marion | 0.5 | N/A |
| McKenney | 0.5 | N/A |
| Melfa | 0.5 | N/A |
| Middletown | 0.5 | 0.5 |
| Mineral | 0.5 | N/A |
| Narrows | 0.5 | N/A |
| New Market | 0.5 | N/A |
| Occoquan | 0.5 | N/A |
| Onancock | 0.5 | N/A |
| Orange | 0.5 | N/A |
| Pamplin | 0.2 | N/A |
| Pearisburg | 0.5 | N/A |
| Pennington Gap | 0.5 | N/A |
| Pulaski | 0.5 | N/A |
| Purcellville | 0.5 | N/A |
| Rocky Mount | 0.5 | N/A |
| Round Hill | 0.5 | N/A |
| Rural Retreat | 0.5 | N/A |
| Saint Paul | 0.5 | N/A |
| Shenandoah | 0.5 | N/A |
| Smithfield | 0.5 | N/A |
| South Boston | 0.5 | N/A |
| South Hill | 0.5 | N/A |
| Stanley | 0.5 | N/A |
| Strasburg | 0.5 | N/A |
| Stuart | 0.5 | N/A |
| Surry | \$30 flat fee | N/A |
| Tappahannock | 0.5 | N/A |
| Tazewell | 0.5 | N/A |
| Timberville | 0.5 | N/A |
| Troutville | 3.0 | N/A |
| Urbanna | 0.5 | N/A |
| Victoria | 0.5 | N/A |
| Vienna | 0.5 | N/A |
| Vinton | 0.5 | N/A |
| Wachapreague | 0.5 | N/A |
| Warrenton | 0.5 | N/A |
| Warsaw | 0.5 | N/A |
| Washington | 0.46 | N/A |
| Waverly | 0.22 | N/A |
| Weber City | 0.5 | N/A |
| West Point | 0.5 | N/A |
| Windsor | 0.5 | N/A |
| Wise | 0.5 | N/A |
| Woodstock | 0.5 | N/A |
| Wytheville | 0.5 | N/A |

N/A Not applicable.

Section 12

Cable Television System Franchise Fee, 2006*

The *Code of Virginia*, § 15.2-2108, grants local governments the authority to grant a license or franchise, 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.

The rate cannot exceed 5 percent of gross revenue. 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* also 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 for cable television companies for the 29 cities, 47 counties, and

88 towns that reported them in effect during the 2006 tax year. The reported tax ranges from 3 percent to 7 percent (Richmond) in the cities. The median charge for cities is 5 percent. For counties, the franchise fees range from 0.5 percent (Floyd County) to 10 percent (Buckingham County) with the median at 5 percent. The median fee for towns stands at 5 percent, with local fees ranging anywhere from 0.5 percent (Chilhowie) to 7 percent (Saint Charles). The following table summarizes the different charges reported by localities:

Cable TV Franchise Fee

| | Cities | Counties | Towns | Total |
|----------|--------|----------|-------|-------|
| Under 5% | 6 | 18 | 41 | 65 |
| 5% | 22 | 28 | 46 | 96 |
| Over 5% | 1 | 1 | 1 | 3 |
| Total | 29 | 47 | 88 | 164 |

Localities also reported on the number of cable providers and whether a BPOL tax was levied. Three cities reported having multiple cable providers, while 18 counties and four towns reported multiple providers. Twenty-two cities report levying a BPOL tax on cable providers while 18 counties and 16 towns report doing so.



*The cable television system franchise fee will be eliminated on January 1, 2007 under new legislation provided in HB 568 (Chapter 780), from the 2006 general session. Under the new legislation, several local taxes, **including the cable television system franchise tax**, the local E-911 fees on landline phone service, the business license taxes in excess of 0.5 percent gross revenues collected by several localities, the local consumer utility taxes on landline and wireless phones, and the local consumer utility tax on cable television service ("grandfathered" in a few localities), will be eliminated in favor of a tax on customers of communications services. The Communications Sales and Use Tax will be imposed at a rate of 5 percent of the sales price of the service. More information can be found in the Virginia Municipal League's magazine, *Virginia Town and City*, in two articles: "Collect Call: New Telecommunications Tax Law Required a Giant Leap of Faith" (May, 2006), found on the web at <http://www.vml.org/VTC/VTC4105-1.html> (9/28/2006), and "Have a Question About the New State Telecommunications Tax Law? We Have the Answer..." (June, 2006), found on the web at <http://www.vml.org/VTC/VTC4106-2.html> (9/28/2006).

Table 12.1
Cable Television System Tax, 2006

| Locality | Franchise Fee on Gross Receipts (%) | Multiple Cable Providers | Cable BPOL Tax |
|--|-------------------------------------|--------------------------|----------------|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | |
| Alexandria | 3.0 | No | No |
| Bedford | 3.0 | No | Yes |
| Bristol | N/A | Yes | No |
| Buena Vista | 5.0 | No | Yes |
| Charlottesville | N/A | No | Yes |
| Chesapeake | 5.0 | No | Yes |
| Colonial Heights | 3.0 | No | No |
| Covington | 3.0 | No | Yes |
| Danville | 5.0 | No | No |
| Emporia | N/A | No | Yes |
| Fairfax | 5.0 | No | Yes |
| Falls Church | N/A | Yes | No |
| Fredericksburg | 5.0 | Yes | Yes |
| Hampton | 5.0 | No | Yes |
| Harrisonburg | 5.0 | No | Yes |
| Hopewell | 5.0 | No | No |
| Lexington | 5.0 | No | Yes |
| Lynchburg | 5.0 | No | No |
| Manassas | 5.0 | No | Yes |
| Manassas Park | 5.0 | No | Yes |
| Martinsville | 5.0 | No | Yes |
| Newport News | 5.0 | No | No |
| Norfolk | 5.0 | No | Yes |
| Norton | 3.0 | No | No |
| Petersburg | 5.0 | No | No |
| Poquoson | 5.0 | No | Yes |
| Portsmouth | 5.0 | No | Yes |
| Radford | 5.0 | No | No |
| Richmond | 7.0 | No | Yes |
| Roanoke | 5.0 | No | Yes |
| Salem | N/A | No | Yes |
| Staunton | 5.0 | No | No |
| Suffolk | 5.0 | No | No |
| Virginia Beach | N/A | No | Yes |
| Waynesboro | 3.0 | No | Yes |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.) | | | |
| Accomack | 5.0 | No | No |
| Albemarle | N/A | No | Yes |
| Alleghany | 5.0 | Yes | No |
| Amherst | 3.0 | No | Yes |
| Arlington | 4.0 | No | No |
| Augusta | N/A | No | Yes |
| Bedford | 3.0 | Yes | No |
| Bland | N/A | Yes | No |
| Botetourt | N/A | No | Yes |
| Brunswick | N/A | Yes | No |
| Buchanan | 1.0 | Yes | No |
| Buckingham | 10.0 | No | No |
| Campbell | N/A | No | Yes |
| Caroline | \$1.00 per customer ^a | Yes | Yes |
| Carroll | 5.0 | Yes | No |
| Charlotte | 5.0 | No | No |
| Chesterfield | 5.0 | No | Yes |
| Culpeper | 5.0 | No | No |
| Cumberland | 5.0 | No | No |
| Dinwiddie | 5.0 | No | No |

N/A Not applicable.

^a The total received from Caroline County's charge of \$1 per customer cannot exceed 5 percent of gross receipts.

Table 12.1 Cable Television System Tax, 2006 (continued)

| Locality | Franchise Fee on Gross Receipts (%) | Multiple Cable Providers | Cable BPOL Tax |
|--|--|-----------------------------|-------------------|
| Counties (continued) | | | |
| Fairfax | 5.0 | Yes | Yes |
| Fauquier | 5.0 | No | No |
| Floyd | 0.5 | No | No |
| Franklin | 5.0 | No | No |
| Frederick | 4.4 | No | No |
| Giles | 5.0 | No | No |
| Gloucester | 5.0 | No | Yes |
| Greensville | N/A | No | Yes |
| Halifax | 5.0 | No | No |
| Hanover | 5.0 | No | No |
| Henrico | 5.0 | No | No |
| Henry | N/A | No | No |
| Isle of Wight | 5.0 | No | No |
| James City | 5.0 | No | No |
| King & Queen | 3.0 | No | No |
| Lancaster | 3.0 | No | No |
| Lee | 5.0 | Yes | No |
| Loudoun | 5.0 | No | No |
| Mathews | N/A | No | Yes |
| Mecklenburg | N/A | Yes | No |
| Nelson | N/A | No | Yes |
| New Kent | 3.0 | No | No |
| Northampton | 5.0 | No | No |
| Northumberland | 3.0 | Yes | No |
| Nottoway | N/A | No | Yes |
| Orange | 3.0 | No | No |
| Patrick | 3.0 | No | No |
| Pittsylvania | N/A | Yes | No |
| Prince Edward | 5.0 | No | No |
| Prince George | 3.0 | No | Yes |
| Prince William | 5.0 | No | Yes |
| Richmond | 3.0 | No | No |
| Roanoke | 5.0 | Yes | No |
| Smyth | 3.0 | No | No |
| Southampton | 5.0 | No | Yes |
| Spotsylvania | 3.0 | No | No |
| Stafford | 3.0 | Yes | No |
| Tazewell | N/A | Yes | No |
| Warren | N/A | No | Yes |
| Washington | N/A | Yes | No |
| Westmoreland | 5.0 | No | No |
| Wise | 5.0 | Yes | No |
| Wythe | 3.0 | Yes | No |
| York | N/A | No | Yes |
| Towns (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 | 5.0 | No | Yes |
| Altavista | 3.0 | No | No |
| Appomattox | 3.0 | No | Yes |
| Big Stone Gap | N/A | No | Yes |
| Blacksburg | 5.0 | No | Yes |
| Blackstone | 0.5 | No | No |
| Bluefield | 5.0 | No | No |
| Bowling Green | 4.0 | No | No |
| Boyce | 5.0 | No | No |
| Bridgewater | 5.0 | No | No |
| Brodnax | 3.0 | No | No |
| Cape Charles | 5.0 | Yes | No |
| Cedar Bluff | 5.0 | No | No |
| Chase City | 4.0 | Yes | No |
| Chilhowie | 0.5 | No | Yes |

N/A Not applicable.

Table 12.1 Cable Television System Tax, 2006 (continued)

| Locality | Franchise Fee on Gross Receipts (%) | Multiple Cable Providers | Cable BPOL Tax |
|--------------------------|--|-----------------------------|-------------------|
| Towns (continued) | | | |
| Chincoteague | 2.0 | No | No |
| Christiansburg | 5.0 | Yes | No |
| Clarksville | 3.0 | No | No |
| Clifton Forge | 5.0 | No | No |
| Clintwood | 5.0 | No | No |
| Coeburn | 3.0 | No | No |
| Courtland | 3.0 | No | No |
| Crewe | 5.0 | No | No |
| Culpeper | 5.0 | No | No |
| Damascus | 5.0 | No | No |
| Dayton | 5.0 | No | Yes |
| Dillwyn | 5.0 | No | No |
| Drakes Branch | 3.0 | No | No |
| Dublin | 3.0 | No | No |
| Elkton | N/A | No | Yes |
| Farmville | 5.0 | No | No |
| Floyd | \$500 | No | No |
| Fries | 3.0 | No | No |
| Front Royal | 5.0 | No | No |
| Glasgow | 3.0 | No | No |
| Goshen | 5.0 | No | No |
| Gretna | 5.0 | No | Yes |
| Hamilton | 5.0 | No | No |
| Haysi | 1.0 | No | No |
| Herndon | 5.0 | Yes | No |
| Hillsville | 5.0 | No | No |
| Hurt | 3.0 | No | No |
| Iron Gate | 3.0 | No | No |
| Irvington | 3.0 | No | No |
| Keller | 3.0 | No | No |
| Kenbridge | 3.0 | No | No |
| Keysville | 3.0 | No | No |
| Kilmarnock | 1.46 | No | Yes |
| La Crosse | 1.0 | No | No |
| Lebanon | 3.0 | No | Yes |
| Leesburg | 5.0 | No | Yes |
| Lovettsville | 5.0 | No | No |
| Luray | 5.0 | No | No |
| Marion | N/A | No | Yes |
| McKenney | 5.0 | No | No |
| Montross | 2.0 | No | No |
| Narrows | 3.0 | No | No |
| New Castle | 3.0 | No | No |
| New Market | N/A | No | Yes |
| Occoquan | 5.0 | No | No |
| Onancock | 5.0 | No | Yes |
| Orange | 3.0 | No | No |
| Pamplin | 5.0 | No | No |
| Pearisburg | 5.0 | No | No |
| Pennington Gap | 5.0 | No | No |
| Pound | 5.0 | No | No |
| Remington | N/A | No | Yes |
| Rocky Mount | 5.0 | No | No |
| Round Hill | 5.0 | No | No |
| Rural Retreat | 3.0 | No | No |
| Saint Charles | 7.0 | No | No |
| Saint Paul | 0.5 | No | No |
| Scottsville | 3.0 | No | Yes |
| Shenandoah | 5.0 | No | No |
| Smithfield | 5.0 | No | No |

N/A Not applicable.

Table 12.1 Cable Television System Tax, 2006 (continued)

| Locality | Franchise Fee on Gross Receipts (%) | Multiple Cable Providers | Cable BPOL Tax |
|--------------------------|--|-----------------------------|-------------------|
| Towns (continued) | | | |
| South Boston | 0.5 | No | No |
| Strasburg | 3.0 | No | No |
| Tappahannock | 4.0 | No | No |
| Tazewell | 3.0 | No | No |
| Timberville | 5.0 | No | No |
| Vienna | 5.0 | No | No |
| Vinton | 5.0 | No | No |
| Wakefield | 3.0 | No | No |
| Warrenton | 5.0 | No | No |
| Warsaw | 3.0 | No | No |
| Washington | 3.5 | No | No |
| Waverly | 5.0 | No | No |
| West Point | 5.0 | No | No |
| White Stone | 4.0 | No | No |
| Windsor | 5.0 | No | No |
| Wise | 5.0 | No | No |
| Woodstock | 5.0 | No | No |
| Wytheville | 3.0% on 1st \$65,300 4.0% on next \$42,200 6.0% on over \$98,500 | No | No |
| N/A Not applicable. | | | |

Section 13

Consumers' Utility Tax, 2006*

The consumers' utility tax accounted for 6.8 percent of the tax revenue collected by cities in fiscal year 2005, 3.6 percent by counties, and 9.2 percent by large towns. These are averages; the relative importance of the tax in individual cities, counties, and towns varies significantly. For information on individual localities, see Appendix C.

The *Code of Virginia*, § 58.1-3812 and § 58.1-3814, authorizes localities to impose a tax on the consumers of public utilities. (This tax should not be confused with the utility license tax, which is a tax levied on utility providers. See Section 11.) 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 that 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 consumers' utility tax within the limits of an incorporated town if the town itself also levies such a tax, provided the town maintains certain services. If localities wish to change rates for local consumer utility taxes, they must give 120 days notice to providers for such a rate change.

In 2001, the General Assembly repealed the utility license tax on providers of gas and electric power and rearranged the rate structure of the consumers' utility tax for electricity and natural gas consumption (see § 58.1-3814). The taxes are now either per kilowatt hour of electricity used by the consumer or per hundred cubic feet (CCF) of gas delivered monthly to consumers. The tax schedules and services of the provider are explained in § 58.1-2901 for electricity and § 58.1-2905 for natural gas. The maximum amount of tax that can be imposed on residential consumers

as a result of either conversion is limited to three dollars per month, except where a higher limit already existed.

Finally, § 58.1-3816.2 was amended in 2004 to give local governing bodies authority to grant exemptions from any or all the consumer utility taxes (except the E-911 tax) to churches or religious bodies.

Table 13.1 shows the monthly tax on electricity for residential, commercial, and industrial users. Thirty-six cities, 85 counties, and 101 towns reported having a tax on electricity in 2005. The format of charges in terms of kilowatt hours reflects the changes made in the 2001 law.

Table 13.2 shows the monthly tax on telephones for residential, commercial, industrial, and cellular users. The format for this tax has not changed. Ordinarily there is a percentage charge. For example, the charge may be 20 percent on the first \$15 or 10 percent on the first \$30. These amounts can vary by locality. Thirty-eight cities report having a consumers' tax on phones, along with 84 counties, and 89 towns. Regarding levies on cell phones, 32 cities, 55 counties, and 37 towns report imposing a tax. The tax amounts to roughly \$3.00 in most localities.

The consumers' tax on gas is listed in **Table 13.3**. As with the tax on electricity, the tax on gas has been changed to reflect the elimination of the utility license tax and the subsequent incorporation of that tax into the consumers' utility tax. The usual format for the tax is now a given minimum, with a given tax per additional CCF (hundred cubic feet) of gas used by the consumer, up to a certain maximum amount charged. In 2006, 33 cities, 50 counties, and 54 towns reported imposing the tax on residential, commercial, and industrial users.

Finally, **Table 13.4** lists the monthly tax on water. Eighteen cities, three counties, and four towns report having the tax. Like the telephone tax, the water tax imposes a certain percentage tax on the first given dollar amount of usage, such as 10 percent on the first \$15 of usage.



*The consumers' utility tax for landline and wireless phones will be eliminated on January 1, 2007 under new legislation provided in HB 568 (Chapter 780), from the 2006 general session. Under the legislation, several local taxes, including the cable television system franchise tax, the local E-911 fees on landline phone service, the business license taxes in excess of 0.5 percent gross revenues collected by several localities, **the local consumer utility taxes on landline and wireless phones**, and the local consumer utility tax on cable television service ("grandfathered" in a few localities), will be eliminated in favor of a tax on customers of communications services. The Communications Sales and Use Tax will bill customers at a rate of 5 percent of the sales price of the service. More information can be found in the Virginia Municipal League's magazine, *Virginia Town and City*, in two articles: "Collect Call: New Telecommunications Tax Law Required a Giant Leap of Faith" (May, 2006), found on the web at <http://www.vml.org/VTC/VTC4105-1.html> (9/28/2006), and "Have a Question About the New State Telecommunications Tax Law? We Have the Answer..." (June, 2006), found on the web at <http://www.vml.org/VTC/VTC4106-2.html> (9/28/2006).

Table 13.1
Utility Consumers' Monthly Tax on Electricity, 2006

| Locality | Residential | Commercial | Industrial |
|--|---|--|---|
| Cities (Note: All cities responded to this survey. Those that answered "not applicable" to all items in this table are excluded.) | | | |
| Alexandria | \$1.12 + \$.012075/kwh; group meter not to exceed \$2.40 times the number of dwelling units | \$0.97 + \$0.004610/kwh | \$0.97 + \$0.003755/kwh |
| Buena Vista | 20% on first \$15 | 20% on first \$150 | 20% on first \$150 |
| Charlottesville | \$0.007349/kwh first 40,726 kwh; \$0.002940/kwh thereafter; \$0.70 times number of bills | \$0.006069/kwh first 49,242 kwh; \$0.002446/kwh thereafter; \$0.70 times number of bills | \$0.008172/kwh first 36,570 kwh; \$0.001497/kwh thereafter |
| Chesapeake | \$1.75/dwelling unit + \$0.0185/kwh; \$3.75 max./mo. | \$2.87/meter + \$0.0171/kwh \$112.50 max./mo. | \$2.87/meter + \$.0251/kwh \$112.50 max./mo. |
| Colonial Heights | 20% on first \$15 | 20% on first \$300 | 20% on first \$300 |
| Covington | 6% times min./mo. + \$0.004743/kwh; \$6 max./mo. | 10% times min./mo. + \$0.006602/kwh; \$8,000 max./year | 10% times min./mo. + \$0.006602/kwh; \$8,000 max./year |
| Danville | \$0.027 + \$0.0035/kwh; \$0.90 max./mo. | \$0.49 + \$0.0037/kwh on first 1,500 kwh | \$39 + \$0.0019/kwh; \$60 max./mo. |
| Emporia | \$1.40 + \$0.015086/kwh; \$3 max./mo. | \$2.29 + \$0.014085/kwh; \$36 max./mo. | \$2.29 + \$0.014085/kwh; \$36 max./mo. |
| Fairfax | \$1.05 + \$0.01136/kwh; \$2.25 max./mo. | \$1.72 + \$0.010112/kwh; \$75 max./mo. | \$1.72 + \$0.010112/kwh; \$75 max./mo. |
| Falls Church | \$0.70 + \$0.007535/kwh; \$5 max./mo. | \$0.092 + \$0.004807/kwh | \$0.092 + \$0.004807/kwh |
| Franklin | \$1.15 + \$0.015/kwh; \$3 max./mo. | \$2 + \$0.015/kwh on first 3,700 kwh; \$0.0055/kwh thereafter; \$165 max./mo. | \$2 + \$0.015/kwh on first 3,700 kwh; \$0.0055/kwh thereafter; \$165 max./mo. |
| Fredericksburg | 20% on first \$10 | 10% on first \$2,000 | 10% on first \$2,000 |
| Galax | 20% on first \$10 | 20% on first \$100 | 20% on first \$150 |
| Hampton | \$1.40 + \$0.014953/kwh; \$3 max./mo. | \$2.29 + \$0.013953/kwh on first 2,703 kwh; \$0.003321/kwh thereafter; \$80 max./mo. | \$2.29 + \$0.015498/kwh on first 2,433 kwh; \$0.004835/kwh thereafter; \$80 max./mo. |
| Harrisonburg | \$0.50 + \$0.0012/kwh; \$1 max./mo. | \$0.50 + \$0.0083/kwh; \$15 max./mo. | \$0.50 + \$0.0083/kwh; \$15 max./mo. |
| Hopewell | 20% on first \$10 | 20% on first \$25 | 20% on first \$2,500 |
| Lexington | \$3 | \$100 | \$100 |
| Lynchburg | \$0.00460/kwh on first 1,000 kwh; \$0.00260/kwh thereafter | \$0.00480/kwh on first 1,000 kwh; \$0.00292/kwh thereafter | \$0.00375/kwh on first 1,000 kwh; \$0.00260/kwh thereafter |
| Manassas Park | 20% times min./mo. + 0.01641/kwh; \$3 max./mo. | 20% times min./mo. + 0.021683/kwh on first 1500 kwh; \$0.0174/kwh thereafter | 20% times min./mo. + 0.021683/kwh on first 1500 kwh; \$0.0174/kwh thereafter |
| Martinsville | \$2.00 + \$0.00328/kwh; \$3 max./mo. | \$0.00528/kwh; \$400 max./mo. | \$0.00528/kwh; \$400 max./mo. |
| Newport News | \$1.54 + \$0.016398/kwh; \$3.08 max./mo. | \$2.29 + \$0.013859/kwh on first 2,721 kwh; \$0.003265/kwh thereafter; \$80 max./mo. | \$2.29 + \$0.015455/kwh on first 2,440 kwh; \$0.003482/kwh thereafter; \$80 max./mo. |
| Norfolk | \$1.75 + \$0.016891/kwh; \$3.75 max./mo. | \$2.87 + \$0.017933/kwh on first 537 kwh; \$0.006330/kwh thereafter | \$1.38 + \$0.004965/kwh on first 3,625,100 kwh; \$0.004014/kwh thereafter |
| Norton | 20% on first \$37.50 | 20% on first \$37.50 | 20% on first \$37.50 |
| Petersburg | \$1.40 + \$0.015063/kwh; \$3 max./mo. | \$1.72 + \$0.010533/kwh; \$75 max./mo. | \$1.72 + \$0.010533/kwh; \$75 max./mo. |
| Poquoson | \$1.40 + \$0.014716/kwh; \$3 max./mo. | \$1.15 + \$0.007286/kwh; \$10 max./mo. | \$1.15 + \$0.007286/kwh; \$10 max./mo. |
| Portsmouth | \$1.40 + \$0.015038/kwh; \$3.40 max./mo. | \$2.29 + \$0.013143/kwh; \$400 max./mo. | \$2.29 + \$0.015915/kwh; \$400 max./mo. |
| Radford | \$0.01505/kwh; \$3 max./mo. | \$0.03500/kwh; \$40 max./mo. | \$0.03000/kwh; \$40 max./mo. |
| Richmond | \$1.40 + \$0.015116/kwh; \$4 max./mo. | \$2.75 + \$0.016462/kwh on first 8,945 kwh; \$0.002160/kwh thereafter | \$2.75 + \$0.11952/kwh on first 1,232 kwh; \$0.001837 thereafter |
| Roanoke | \$0.00780/kwh on first 1,000 kwh; > of \$0.00450/kwh or 12% times min./mo. thereafter | \$0.00800/kwh on first 1,000 kwh; > of \$0.00540/kwh or 12% times min./mo. thereafter | \$0.00680/kwh on first 1,000 kwh; > of \$0.00395/kwh or 12% times min./mo. thereafter |
| Salem | 6% on first \$15 | 6% on first \$5,000 | 6% on first \$5,000 |

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2006 (continued)

| Locality | Residential | Commercial | Industrial |
|--|---|---|---|
| Cities (continued) | | | |
| Staunton | \$1.40 + \$0.015/kwh; \$2 max./mo. | \$2.29 + \$0.014489/kwh; \$20 max./mo. | N/A |
| Suffolk | 20% on first \$15 | 13% on first \$10,000 | 13% on first \$10,000 |
| Virginia Beach | \$1.40 + \$0.014771/kwh; \$3.00 max./mo. | \$1.72 + \$0.010057/kwh on first 9,151 kwh; \$0.002831/kwh thereafter; \$162.50 max./mo. | \$1.72 + \$0.009253/kwh first 9,946 kwh; \$ 0.001190/kwh thereafter; \$162.50 max/month |
| Waynesboro | \$0.70 + \$0.007589/kwh; \$5 max./mo. | \$1.15 + \$0.007144/kwh; \$15 max./mo. | \$1.15 + \$0.007409/kwh; \$15 max./mo. |
| Williamsburg | \$0.70 + \$0.007468/kwh; \$1 max./mo. | \$1.15 + \$0.006947/kwh; \$20 max./mo. | \$1.15 + \$0.006947/kwh; \$20 max./mo. |
| Winchester | \$0.012/kwh; \$3 max./mo. | \$0.011/kwh; 10,700 kwh/mo. max | \$0.011/kwh; 10,700 kwh/mo. max |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | |
| Accomack | \$0.00321/kwh | \$0.00342/kwh | \$0.00132/kwh |
| Albemarle | \$0.0312831/kwh on first 128 kwh; \$4 max./mo. | \$0.006161/kwh on first 48,693; \$0.0016361/kwh thereafter | \$0.005265/kwh on first 56,980; \$0.000934/kwh thereafter |
| Alleghany | 15% on first \$15 | 10% on first \$500 | 10% on first \$500 |
| Amelia | 20% on first \$12.50 | 20% on first \$25 | 20% on first \$25 |
| Amherst | 20% times min./mo. + \$0.015508/kwh; \$3 max/mo. | 20% times min./mo. + \$0.014214/kwh; \$20 max./mo. | 20% times min./mo. + \$0.014214/kwh; \$20 max./mo. |
| Appomattox | 20% times min./mo. + \$0.14768/kwh; \$3 max./mo. | 20% times min./mo. + \$0.015279/kwh; \$20 max./mo. | 20% times min./mo. + \$0.015279/kwh; \$20 max./mo. |
| Arlington | N/A | \$1.15 + \$0.004989/kwh | \$1.15 + \$0.008022/kwh |
| Augusta | \$1.40 + \$0.015094/kwh; \$3 max./mo. | \$2.29 + \$0.014169/kwh; \$30 max./mo. | \$2.29 + \$0.014169/kwh; \$30 max./mo. |
| Bedford | \$0.0075/kwh; \$1.50 max./mo. | \$0.00605/kwh; \$25 max./mo. | \$0.00735/kwh; \$25 max./mo. |
| Bland | \$1.50 + \$0.01515/kwh; \$3 max./mo. | \$1.50 + \$0.00945/kwh; \$30 max./mo. | \$1.50 + \$0.00945/kwh on first 3,175 kwh; \$0.00012/kwh on next 66,667 kwh. |
| Botetourt | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 |
| Brunswick | 20% on first \$10 | 20% on first \$100 | 20% on first \$100 |
| Buchanan | \$1.50 + \$0.01515/kwh; \$3 max./mo. | \$0.75 + \$0.1125/kwh; \$3 max./mo. | \$0.75 + \$0.0109/kwh; \$3 max./mo. |
| Buckingham | 10% on first \$15 | 10% on first \$100 | 10% on first \$100 |
| Campbell | Greater of \$0.01505/kwh or min. tax of \$1.50; \$3 max./mo. | Greater of \$0.03500/kwh or min. tax of \$2.29; \$3 max./mo. | Greater of \$0.03000/kwh or \$2.29 min. tax; \$3 max/mo. |
| Caroline | 20% of min. monthly charge + \$0.01672/kwh; \$3 max./mo. | 20% of min. monthly charge + \$0.01865/kwh; \$10 max./mo. | 20% of min. monthly charge + \$0.01865/kwh; \$10 max./mo. |
| Carroll | \$0.01140/kwh; \$3 max./mo. | \$0.0290/kwh; \$20 max./mo. | \$0.01155/kwh; \$50 max./mo. |
| Charles City | 20% on first \$10 | 20% on first \$10 | 20% on first \$10 |
| Charlotte | \$1.40 + \$0.014432/kwh; \$2.50 max./mo. | \$0.015398/kwh on first 176 kwh; \$0.001326/kwh thereafter | \$0.006583/kwh on first 412 kwh; \$0.001568/kwh thereafter |
| Chesterfield | \$1.40 + \$0.015062/kwh; \$2 max./mo. | \$1.15 + \$0.007023/kwh on first 2,684 kwh; \$0.000508/kwh on 2,685-195,597 kwh; \$0.000367/kwh thereafter | \$1.15 + \$0.010995/kwh on first 1,714 kwh; \$0.000758/kwh on 1,715-131,002 kwh; \$0.000167/kwh thereafter |
| Clarke | \$1.40 + \$0.015/kwh; \$3 max/mo. | \$2.29 + \$0.0140167/kwh on first 5,300 kwh; \$0.00283/kwh thereafter | \$2.29 + \$0.0140167/kwh on first 5,300 kwh; \$0.00283/kwh thereafter |
| Craig | \$0.01515/kwh; \$1.50 min./mo. \$3 max./mo. | \$0.01700/kwh; \$1.50 min./mo. \$9 max./mo. | \$0.01525/kwh; \$1.50 min./mo. \$9 max./mo. |
| Culpeper | \$0.14953/kwh; \$3 max./mo. \$1.40 min./mo. | \$0.14658/kwh; \$10 max./mo. \$2.29 min./mo. | \$0.14658/kwh; \$10 max./mo. \$2.29 min./mo. |
| Cumberland | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 |
| Dickenson | 20% of charge over \$3 | 20% of charge over \$37.50 | 20% of charge over \$75 |

N/A Not applicable.

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2006 (continued)

| Locality | Residential | Commercial | Industrial |
|-----------------------------|--|--|--|
| Counties (continued) | | | |
| Essex | \$1.40 + 0.015094/kwh; \$3 max./mo. | \$1.15 + \$0.007261/kwh; \$10 max./mo. | \$1.15 + \$0.007261/kwh; \$10 max./mo. |
| Fairfax | 8% on first \$50 + \$0.00605/kwh; \$4 max./mo. | 10% on first \$10,000 + \$0.00594/kwh; \$1,000 max./mo. | 10% on first \$10,000 + \$0.00707/ kwh; \$1,000 max./mo. |
| Fauquier | 20% times min./mo. + \$0.016070/kwh; \$3 max./mo. | 10% times min./mo. + \$0.007887/ kwh on first 1500 kwh; \$0.007184/kwh thereafter; \$100 max./mo. | 10% times min./mo. + \$0.007887/ kwh on first 1500 kwh; \$0.007184/kwh thereafter; \$100 max./mo. |
| Floyd | \$3 | \$3 | \$3 |
| Fluvanna | \$1.40 + \$0.017138; \$3 max./mo. | \$1.40 + \$0.017138; \$3 max./mo. | \$1.40 + \$0.017138; \$3 max./mo. |
| Franklin | \$0.01525/kwh; \$1.50 min./mo. \$3 max./mo. | \$0.0400/kwh; \$1.50 min./mo. \$3 max./mo. | \$0.01600/kwh; \$1.50 min./mo. \$40 max./mo. |
| Frederick | \$0.22 + \$0.003/kwh; \$3 max./mo. | \$0.30 + \$0.0024/kwh on first 700 kwh; \$0.0015928/kwh thereafter | \$0.30 + \$0.0024/kwh on first 700 kwh; \$0.0015928/kwh thereafter |
| Gloucester | 20% on first \$15 | 10% on first \$75 | 10% on first \$75 |
| Goochland | 20% times min./mo. + \$0.015164/kwh | 20% times min./mo. + \$0.014866/kwh; \$6 max./mo. | 20% times min./mo. + \$0.014866/kwh; \$6 max./mo. |
| Grayson | \$0.0155/kwh, \$1.50 min./mo. \$3 max./mo. | \$0.0155/kwh, \$1.50 min./mo. \$20 max./mo. | \$0.0155/kwh, \$1.50 min./mo. \$40 max./mo. |
| Greene | 20% on first \$15 | 20% on first \$42.50 | 20% on first \$42.50 |
| Greensville | 20% on first \$15 | 20% on first \$150 | 20% on first \$150 |
| Halifax | 20% times min./mo. + \$0.014973/kwh; \$3 max./mo. | 20% times min./mo. + \$0.016375/kwh on first 1,082 kwh; \$0.001070/ kwh thereafter | 20% times min./mo. + \$0.016375/kwh on first 1,082 kwh; \$0.001070/ kwh thereafter |
| Hanover | \$3 | \$3 | \$3 |
| Henrico | \$0.70 + \$0.007537/kwh; \$1 max./mo. | \$1.15 + \$0.007130/kwh; \$10 max./mo. | \$1.15 + \$0.007603/kwh; \$10 max./mo. |
| Henry | 20% of min. charge +\$0.010374 per kwh; not to exceed \$3 | 20% of min. charge + \$0.009794 per kwh until tax reaches \$3; thereafter \$0.003183/kwh | 20% of min. charge +\$0.009794 per kwh until tax reaches \$3; thereafter \$0.003183/kwh |
| Highland | \$0.015/kwh; \$1.00 min./mo. \$3 max./mo. | \$0.015/kwh; \$1.00 min./mo. \$3 max./mo. | \$0.015/kwh; \$1.00 min./mo. \$3 max./mo. |
| Isle of Wight | \$0.007813/kwh; \$1.50 max./mo. | \$0.007383/kwh; \$100 max./mo. | \$0.007383/kwh; \$100 max./mo. |
| King & Queen | \$0.000380/ kwh on first 2,500 kwh; \$0.000240/kwh thereafter | \$0.000380/kwh on first 2,500 kwh; \$0.000240/kwh 2,501-50,000 kwh; \$0.000180/kwh thereafter | \$0.000380/kwh on first 2,500 kwh; \$0.000240/kwh 2,501-50,000 kwh; \$0.000180/kwh thereafter |
| King George | Maximum tax: \$1.50 | Maximum tax: \$10.00 | Maximum tax: \$10.00 |
| King William | 20% on first \$15 | 10% on first \$100 | 10% on first \$100 |
| Lee | 15% on first \$15 | 15% on first \$15 | 15% on first \$15 |
| Loudoun | \$0.006804/kwh | \$0.005393/kwh | \$0.005393/kwh |
| Louisa | 15% on first \$100 | 15% on first \$100 | 5% on first \$100 |
| Lunenburg | 20% on first \$15 | 20% on first \$30 | 20% on first \$30 |
| Madison | minimum charge + \$0.014473/kwh; \$3 max./mo. | 20% of minimum charge + \$0.013966/kwh; \$20 max./mo. | 20% of minimum charge + \$0.013966/kwh; \$20 max./mo. |
| Mathews | 20% on first \$10 | 20% on first \$10 | 20% on first \$10 |
| Mecklenburg | \$3 | \$3 | \$3 |
| Middlesex | 20% on first \$10 | 5% on first \$50 | 5% on first \$50 |
| Montgomery | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 |
| Nelson | 20% on first \$10 | 20% on first \$10 | 20% on first \$10 |
| New Kent | \$0.70 + \$0.07436/kwh; not to exceed \$1.50 | \$1.15 + \$0.00764/kwh not to exceed \$10 | \$1.15 + \$0.007040/kwh not to exceed \$10 |
| Northampton | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 |
| Northumberland | \$3 maximum | \$3 maximum | \$3 maximum |
| Orange | 20% on first \$15 | 20% on first \$75 | 20% on first \$75 |
| Patrick | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 |
| Pittsylvania | 15% on first \$15 | 15% on first \$100 | 15% on first \$100 |
| Powhatan | 20% of minimum charge + \$0.016231/kwh; \$3 max./mo. | 20% of minimum charge + \$0.015071/kwh; \$20 max./mo. | 20% of minimum charge + \$0.015071/kwh; \$20 max./mo. |
| Prince Edward | \$2.50 maximum | \$40.00 maximum | \$40.00 maximum |
| Prince George | 20% on first \$15 | 20% on first \$200 | 20% on first \$200 |

N/A Not applicable.

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2006 (continued)

| Locality | Residential | Commercial | Industrial |
|--|--|---|---|
| Counties (continued) | | | |
| Prince William | \$1.40 + \$0.01509/kwh; \$3 max./mo. | \$2.29 + \$0.013487/kwh; \$100 max./mo. | \$2.29 + \$0.013487/kwh; \$100 max./mo. |
| Pulaski | \$0.01525/kwh | \$0.01415/kwh | \$0.01515/kwh |
| Rappahannock | 20% on first \$15 | 20% on first \$15 | N/A |
| Richmond | \$0.015/kwh; \$3 max./mo. | \$0.015/kwh; \$3 max./mo. | \$0.015/kwh; \$3 max./mo. |
| Roanoke | \$0.009/kwh; \$0.90 min./mo. \$1.80 max./mo. | \$0.00610/kwh; \$0.90 min./mo. \$600 max./mo. | \$0.00640/kwh; \$0.90 min./mo. \$600 max./mo. |
| Rockbridge | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 |
| Rockingham | 20% on first \$10 | 20% on first \$100 | 20% on first \$100 |
| Russell | 20% on first \$15 | 10% on first \$200 | 20% on first \$1,000; 2% thereafter |
| Scott | 20% on first \$15 | 20% on first \$37.50 | 20% on first \$75 |
| Shenandoah | 20% on first \$5 | 10% on first \$100 | 10% on first \$100 |
| Smyth | 20% of minimum charge + \$0.01525/kwh; \$3 max./mo. | 20% of minimum charge + \$0.0146/kwh; \$20 max./mo. | 20% of minimum charge + \$0.0126/kwh; \$200 max./mo. |
| Southampton | \$1.40 + \$0.014543/kwh; \$3 max./mo. | \$2.29 + \$0.015199/kwh on first 3,219 kwh; \$0.000365/kwh thereafter; \$1,500 max./mo. | \$2.29 + \$0.015199/kwh on first 3,219 kwh; \$0.000365/kwh thereafter; \$1,500 max./mo. |
| Spotsylvania | \$2 | 10% on first \$300; 1% thereafter | 10% on first \$300; 1% thereafter |
| Stafford | \$0.014955/kwh; \$3 max./mo. | \$0.006434/kwh; \$2 max./mo. | \$0.006434/kwh; \$2 max./mo. |
| Sussex | 10% on first \$15 | 10% on first \$150 | 10% on first \$150 |
| Warren | \$1.40 + \$0.015 per kwh; \$3 max./mo. | \$2.29 + \$0.0047223/kwh on first 5,300kwh; \$0.000943/kwh thereafter | \$2.29 + \$0.0047223/kwh on first 5,300kwh; +\$0.000943/kwh thereafter |
| Washington | \$1.50 + \$0.01520/kwh; \$3 max./mo. | \$1.50 + \$0.01500/kwh on first 667 kwh; \$0.00105/kwh thereafter; \$100 max./mo. | \$1.50 + \$0.01500 on first 667 kwh; \$0.00105/kwh thereafter; \$100 max./mo. |
| Westmoreland | \$3.00 | N/A | N/A |
| Wise | \$0.015625/kwh; \$1.50 min./mo. \$3.00 max./mo. | \$0.01900/kwh; \$1.50 min./mo. \$7.50 max./mo. | \$0.01800/kwh; \$1.50 min./mo. \$15.00 max./mo. |
| Wythe | 20% on first \$15 | 20% on first \$200 | 20% on first \$1,000; 1% thereafter |
| Towns (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 | \$0.00750/kwh; \$10 max./mo. | \$0.00750/kwh; \$25 max./mo. | \$0.00550/kwh; \$100 max./mo. |
| Alberta | \$1.40 + \$0.015243/kwh; \$3 max./mo. | \$2.29 + \$0.014663/kwh; \$20.00 max./mo. | \$2.29 + \$0.014663/kwh; \$20.00 max./mo. |
| Altavista | \$1.40 minimum; \$3.00 max./mo. | \$2.29 minimum; 3.00 max./mo. | \$2.29 minimum; \$3.00 max./mo. |
| Ashland | \$0.70 + \$0.007525/kwh; \$1 max./mo. | \$1.15 + \$0.007342/kwh; \$10 max./mo. | \$1.15 + \$0.007342/kwh; \$10 max./mo. |
| Big Stone Gap | \$0.80 + \$0.009644/kwh; \$3 max./mo. | \$1.50 + \$0.0123367/kwh; \$10 max./mo. | \$7.00 + \$0.0057034/kwh; \$10 max./mo. |
| Blacksburg | \$0.01135/kwh; \$2.25 max. | \$0.01115/kwh; \$7.50 max. | \$0.012000/kwh; \$7.50 max. |
| Bluefield | 0.75% | 0.75% | N/A |
| Boones Mill | 20% on first \$15 | 20% on first \$15 | 20% on first \$200 |
| Bowling Green | \$1.40 + \$0.015094/kwh; \$3 max./mo. | \$2.29 + \$0.014597/kwh; \$10 max./mo. | \$2.29 + \$0.014597/kwh; \$10 max./mo. |
| Boydton | 15% on first \$10 | 15% on first \$50 | 15% on first \$50 |
| Bridgewater | \$0.0142/kwh; \$1.50 max./mo. | \$0.0125/kwh on first 6,300 kwh; \$0.0024/kwh thereafter | \$0.0125/kwh on first 6,300 kwh; \$0.0024/kwh thereafter |
| Broadway | 15% on first \$10 | 15% on first \$100 | 15% on first \$100 |
| Brodnax | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 |
| Buchanan | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 |
| Cape Charles | 10% on first \$15 | 10% on first \$100 | 10% on first \$100 |
| Cedar Bluff | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 |
| Charlotte Court House | 20% on first \$12.50 | 20% on first \$25; then 2% excess | 20% on first \$25; then 2% excess |
| Chase City | 20% on first \$10 | 20% on first \$100 | 20% on first \$100 |
| Chatham | 20% on first \$15 | 7% on first \$100 | 7% on first \$100 |
| Chilhowie | \$0.01500/kwh or 20% times min./mo.; \$1 max./mo. | \$0.01165/kwh or 20% times min./mo.; \$40 max./mo. | \$0.01265/kwh or 20% times min./mo.; \$200 max./mo. |

N/A Not applicable.

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2006 (continued)

| Locality | Residential | Commercial | Industrial |
|--------------------------|--|---|---|
| Towns (continued) | | | |
| Chincoteague | \$1.50 on first 5 kwh; \$0.0015/kwh thereafter | \$3.50 on first 5 kwh; \$0.0015/kwh thereafter | \$3.50 on first 5 kwh; \$0.0015/kwh thereafter |
| Christiansburg | \$0.0149/kwh; \$2 max./mo. | \$0.0125/kwh; \$20 max./mo. | \$0.0125/kwh; \$20 max./mo. |
| Clarksville | \$1.40 + \$0.014839/kwh; \$3 max./mo. | \$2.29 + \$0.014191/kwh; \$20 max./mo. | \$2.29 + \$0.014191/kwh; \$20 max./mo. |
| Clifton Forge | \$1.40 + \$0.015094/kwh; \$3.00 max./mo. | \$2.29 + 0.014401/kwh; \$25.00 max./mo. | \$2.29 + \$0.014401/kwh; \$25.00 max./mo. |
| Clintwood | \$0.01510/kwh; \$3 max./mo. | \$0.01500/kwh; \$10 max./mo. | \$0.03200/kwh; \$10 max./mo. |
| Coeburn | Greater of \$0.01/kwh or 20% x min./mo.; \$3 max./mo. | Greater of \$0.01/kwh or 20% x min./mo.; \$3 max./mo. | Greater of \$0.01/kwh or 20% x min./mo.; \$3 max./mo. |
| Craigsville | 15% on first \$10 | 15% on first \$100 | N/A |
| Crewe | \$3.00 | \$20.00 | N/A |
| Damascus | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 |
| Dayton | \$0.0373/kwh; \$1.50 max./mo. | \$0.00251/kwh on first 625 kwh; \$0.0027/kwh thereafter | \$0.00251/kwh on first 625 kwh; \$0.0027/kwh thereafter |
| Dillwyn | 0-2,500 kwh: 0.00038/kwh | 0-2,500 kwh: 0.00038/kwh; 2,501-50,000 kwh: 0.00024/kwh | N/A |
| Drakes Branch | \$1.40 + \$0.014418/kwh; \$2.50 max. | \$2.29 + \$0.015319/kwh on first 177 kwh; \$0.000723/kwh thereafter | \$2.29 + \$0.015319/kwh on first 177 kwh; \$0.000723/kwh thereafter |
| Dublin | 10% on first \$13.00 | 10% on first \$100.00 | 10% on first \$100.00 |
| Dumfries | 15% on first \$20 | 15% on first \$20 | 15% on first \$20 |
| Edinburg | \$1.00 | \$5.00 | N/A |
| Elkton | 15% on first \$10.00 | 15% on first \$100.00 | 15% on first \$100.00 |
| Farmville | 20% on first \$15.00 | 20% on first \$300 | 20% on first \$300 |
| Fincastle | 20% on first \$15 + \$0.015417/kwh; \$3 max./mo. | 20% on first \$15 + \$0.017694/kwh; \$3 max./mo. | 20% on first \$15 + \$0.0146/kwh; \$40 max./mo. |
| Fries | \$0.01135/kwh; \$2.25 max./mo. | \$0.00650/kwh; \$10 max./mo. | \$0.00570/kwh; \$20 max./mo. |
| Front Royal | \$0.03/kwh; \$3 max./mo. | N/A | N/A |
| Glade Spring | 20% on first \$6.25 | 15% on first \$83.33 | 15% on first \$83.33 |
| Glasgow | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 |
| Gordonsville | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 |
| Goshen | \$1.40 + \$0.015094/kwh; \$3.00 max./mo. | \$2.29 + \$0.014524/kwh; \$10.00 max./mo. | \$2.29 + \$0.14524/kwh; \$10.00 max./mo. |
| Halifax | 20% on first \$15.00 | 20% on first \$50.00; 1% on excess | 20% on first \$150.00; 1% on excess |
| Haysi | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 |
| Herndon | \$1.40 + \$0.015082/kwh; \$3 max./mo. | \$2.29 + \$0.014536/kwh; \$30 max./mo. | \$2.29 + \$0.014536/kwh; \$30 max./mo. |
| Hillsville | \$0.0151/kwh; \$3.00 max./mo. | \$0.0125/kwh; \$20 max./mo. | \$0.0185/kwh; \$40 max./mo. |
| Hurt | \$1.80 + \$0.015084/kwh; \$3 max./mo. | \$2.29 + \$0.017726/kwh; \$3 max./mo. | \$2.29 + \$0.017726/kwh; \$3 max./mo. |
| Iron Gate | \$1.05 + \$0.011419/kwh | \$1.72 + \$0.010015/kwh | \$1.72 + \$0.010015/kwh |
| Kenbridge | \$1.40 + \$0.015094/kwh; \$3 max./mo. | \$2.29 + \$0.014394/kwh; \$15 max./mo. | \$2.29 + \$0.013969/kwh; \$15 max./mo. |
| Kilmarnock | \$1.40 + \$0.014932/kwh; \$3 max./mo. | \$2.29 + \$0.015588/kwh; \$6 max./mo. | \$2.29 + \$0.015588/kwh; \$6 max./mo. |
| La Crosse | 15% on first \$15 | 15% on first \$100 | 15% on first \$100 |
| Lawrenceville | 0.015132/kwh; \$3 max./mo. | \$0.010628/kwh; \$30 max./mo. | \$0.010628/kwh; \$30 max./mo. |
| Lebanon | \$3 | \$3 | \$3 |
| Leesburg | \$1.12 + \$0.012047/kwh; \$2.40 max./mo. | \$1.84 + \$0.010707/kwh; \$48 max./mo. | \$1.84 + \$0.010707/kwh; \$48 max./mo. |
| Lovettsville | 7% on first \$15 | 7% on first \$100 | 7% on first \$100 |
| Luray | \$0.0007095/kwh; \$1.50 min./mo. \$3 max./mo. | \$0.0008462/kwh; \$1.50 min./mo. \$3 max./mo. | \$0.0005309/kwh; \$1.50 min./mo. \$3 max./mo. |
| Marion | 20% on first \$5 | 20% on first \$50 | 20% on first \$250 |
| McKenney | 20% of minimum charge + \$0.016225/kwh; \$1.60 max./mo. | 20% of minimum charge + \$0.014863/kwh; \$16 max./mo. | 20% of minimum charge + \$0.014863/kwh; \$16 max./mo. |

N/A Not applicable.

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2006 (continued)

| Locality | Residential | Commercial | Industrial |
|--------------------------|---|---|---|
| Towns (continued) | | | |
| Middletown | \$0.50 + \$0.003/kwh; \$3 max./mo. | \$0.50 + \$0.003/kwh; \$3 max./mo. | \$0.50 + \$0.003/kwh; \$3 max./mo. |
| Montross | \$0.031283/kwh; \$3 max./mo. | \$0.006161/kwh on first 48,693kwh; \$0.001636/kwh thereafter; \$10 max./mo. | \$0.006161/kwh on first 48,693kwh; \$0.001636/kwh thereafter; \$10 max./mo. |
| Narrows | 18% on first \$15 | 18% on first \$15 | 18% on first \$15 |
| New Market | 10% on first \$15 | 10% on first \$100 | 10% on first \$100 |
| Occoquan | \$1.05 + \$0.011881/kwh; \$2.25 max. | \$1.72 + \$0.010517/kwh; \$9.00 max. | \$1.72 + \$0.010517/kwh; \$9.00 max. |
| Onancock | \$0.70 + \$0.0033/kwh | \$0.50 + \$0.0035/kwh | \$0.50 + \$0.0014/kwh |
| Orange | \$1.40 + \$0.015101/kwh; \$3.00 max. | \$2.29 + \$0.0143/kwh; \$30 max. | \$2.29 + \$0.0143/kwh; \$30 max. |
| Pearisburg | \$2 | \$6 | \$6 |
| Pennington Gap | \$0.80 + \$0.009644/kwh; \$3 max/month | \$0.80 + \$0.009644/kwh; \$3 max/month | \$0.80 + \$0.009644/kwh; \$3 max/month |
| Pound | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 |
| Pulaski | 15% on first \$15 | 15% on first \$250 | 15% on first \$250 |
| Purcellville | \$1.05 + \$0.011363/kwh; \$3 max. | \$1.72 + \$0.010204/kwh; \$45 max. | \$1.72 + \$0.010204/kwh; \$45 max. |
| Remington | \$0.70 + \$0.007458/kwh; \$1.50 max./mo. | \$1.15 + \$0.00702/kwh; \$15 max./mo. | \$1.15 + \$0.00702/kwh; \$15 max./mo. |
| Rich Creek | 20% of min. monthly charge + \$0.0151/kwh; \$2 max./mo. | 20% of min. monthly charge + \$0.0177/kwh; \$6 max./mo. | 20% of min. monthly charge + \$0.0145/kwh; \$6 max./mo. |
| Rocky Mount | 10% on first \$20 | 10% on first \$50 | 10% on first \$150 |
| Round Hill | \$1.26 + \$0.013424/kwh; \$2.70 max./mo. | \$1.26 + \$0.007421/kwh; \$33 max./mo. | \$1.26 + \$0.007421/kwh; \$33 max./mo. |
| Rural Retreat | \$0.0151/kwh; \$3 max./mo. | \$0.0150/kwh; \$15 max./mo. | \$0.0150/kwh; \$15 max./mo. |
| Saint Paul | \$0.015/kwh on first 200 kwh; \$3 max./mo. | \$0.015/kwh on first 500 kwh; \$7.50 max./mo. | \$0.015/kwh on first 1,000 kwh; \$15 max./mo. |
| Shenandoah | \$1.50 + \$0.00144/kwh; \$3 max./mo. | \$1.50 or \$0.00039/kwh whichever is greater | \$1.50 or \$0.00003/kwh whichever is greater |
| Smithfield | 10% on first \$10 | 10% on first \$700 | 10% on first \$700 |
| South Boston | \$0.70 + \$0.007157/kwh; \$3 max./mo. | \$1.15 + \$0.006469/kwh; \$300 max./mo. | \$1.15 + \$0.008963/kwh; \$300 max./mo. |
| South Hill | \$1.05 + \$0.011429/kwh; \$2.25 max./mo. | \$1.72 + \$0.010708/kwh; \$15 max./mo. | \$1.72 + \$0.010708/kwh; \$15 max./mo. |
| Stanley | \$0.0025/kwh; \$.75 max./mo. | \$0.0025/kwh; \$.75 max./mo. | \$0.0025/kwh; \$.75 max./mo. |
| Strasburg | \$0.70 + \$0.007498/kwh; \$1 max./mo. | 10% on first \$100 | 10% on first \$100 |
| Surry | 10% on first \$10 | 10% on first \$100 | 10% on first \$100 |
| Tappahannock | \$1.40 + \$0.015097/kwh; \$2 max./mo. | \$2.29 + \$0.016504/kwh; \$5 max./mo. | \$2.29 + \$0.016504/kwh; \$5 max./mo. |
| Timberville | \$2.00 max./mo. | \$20.00 max./mo. | \$20.00 max./mo. |
| Victoria | 15% on first \$15 | 15% on first \$200 | 15% on first \$200 |
| Vienna | \$1.40 + \$0.015111/kwh; \$3 max./mo. | \$1.72 + \$0.010200/kwh; \$45 max./mo. | \$1.72 + \$0.010200/kwh; \$45 max./mo. |
| Vinton | \$0.00900/kwh | \$0.00610/kwh | \$0.00640/kwh |
| Wakefield | \$0.00038/kwh on first 2,500 kwh; \$0.00024/kwh on 2,501-50,000 kwh; \$0.00018/kwh thereafter | \$0.00038/kwh on first 2,500 kwh; \$0.00024/kwh on 2,501-50,000 kwh; \$0.00018/kwh thereafter | \$0.00038/kwh on first 2,500 kwh; \$0.00024/kwh on 2,501-50,000 kwh; \$0.00018/kwh thereafter |
| Warrenton | \$0.0158865/kwh; \$3 max./mo. | \$0.015009/kwh; \$20 max./mo. | \$0.015009/kwh; \$20 max./mo. |
| Warsaw | \$0.015/kwh; \$1 max./mo. | \$0.015/kwh; \$1 max./mo. | \$0.015/kwh; \$1 max./mo. |
| Waverly | \$1.05 + \$0.011250/kwh; \$1.50 max./mo. | \$1.72 + \$0.011334/kwh; \$7.50 max./mo. | \$1.72 + \$0.011334/kwh; \$7.50 max./mo. |

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2006 (continued)

| Locality | Residential | Commercial | Industrial |
|--------------------------|---|--|--|
| Towns (continued) | | | |
| Weber City | 20% on first \$15 | 20% on first \$37.50 | 20% on first \$75 |
| West Point | \$1.40 + \$0.015094/kwh; \$3.00 max./mo. | \$1.15 + \$0.007319/kwh; \$10.00 max./mo. | \$1.15 + \$0.007319/kwh; \$10.00 max./mo. |
| Windsor | \$0.70 + \$0.006831/kwh; \$1.50 max./mo. | \$1.15 + \$0.006928/kwh; \$70 max./mo. | \$1.15 + \$0.006928/kwh; \$70 max./mo. |
| Wise | \$0.80 + \$0.009644/kwh; \$3 max./mo. | \$1.50 + \$0.0123367/kwh; \$10 max./mo. | \$7.50 + \$0.0047528/kwh; \$10 max./mo. |
| Woodstock | \$1.00 + \$0.007585/kwh; \$1.25 max./mo. | \$1.25 + \$0.007520/kwh; \$5 max./mo. | \$1.25 + \$0.007520/kwh; \$10 max./mo. |
| Wytheville | \$0.01135/kwh; \$2.25 max./mo. | \$0.01/kwh; \$11.25 max./mo. | \$0.0112/kwh; \$11.25 max./mo. |

Table 13.2
Utility Consumers' Monthly Tax on Telephone, 2006

| Locality | Residential | Commercial | Industrial | Mobile (Cellular) |
|--|-------------------------------------|---|---|--|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | |
| Alexandria | 25% of local service | 25% on first \$150 of local service | 25% on first \$150 of local service | 10% on first \$30 |
| Bristol | 5% | 5% | 5% | 5% on first \$30 |
| Buena Vista | 20% on first \$15 | 20% on first \$150 | 20% on first \$150 | 10% on first \$30 |
| Charlottesville | 10% on first \$3,000; 4% thereafter | 10% on first \$3,000; 4% thereafter | 10% on first \$3,000; 4% thereafter | 10% on first \$30 |
| Chesapeake | 25% on first \$50 | 25% on first \$50 | 25% on first \$50 | N/A |
| Colonial Heights | 20% on first \$15 | 20% on first \$300 | 20% on first \$300 | N/A |
| Covington | 6% on first \$100 | 10% on first \$5,000; \$8,000 max./year | 10% on first \$5,000; \$8,000 max./year | 10% on first \$30 |
| Danville | 20% on first \$15 | 20% on first \$200 | 20% on first \$200 | 10% on first \$30 |
| Emporia | 20% on first \$15 | 20% on first \$180 | 20% on first \$180 | N/A |
| Fairfax | 15% on first \$15 | 15% on first \$500 | 15% on first \$500 | 10% on first \$30 |
| Falls Church | 10% on first \$50 | 20% on first \$50 | 20% on first \$50 | 10% on first \$30 |
| Franklin | 20% on first \$15 | 16.5% on first \$1,000 | 16.5% on first \$1,000 | 10% not to exceed \$30 |
| Fredericksburg | 20% on first \$10 | 20% on first \$500 | 20% on first \$500 | Residential: 10% on first \$300 Commercial/Industrial: 20% on first \$2,500 |
| Galax | 20% on first \$10 | 20% on first \$50 | 20% on first \$75 | N/A |
| Hampton | 20% on first \$15 | 20% on first \$300 | 20% on first \$300 | 10% on first \$30 |
| Harrisonburg | 10% on first \$10 | 10% on first \$150 | 10% on first \$150 | 10% on first \$30 |
| Hopewell | 20% on first \$10 | 20% on first \$25 | 20% on first \$2,500 | \$3 |
| Lexington | 20% on first \$15 | 10% on first \$1,000 | 10% on first \$1,000 | 10% on first \$30 |
| Lynchburg | 7% | 7%; \$130,000 max. | 7%; \$130,000 max. | 10% on first \$30 |
| Manassas | 20% on first \$15 | 20% on first \$500 | 20% on first \$500 | \$3 |
| Manassas Park | 20% on first \$15; \$3 max. | 20% on first \$500; \$150 max. | 20% on first \$500; \$150 max. | 10% on first \$30 |
| Martinsville | 20% on first \$15 | 20% on first \$15; 5% thereafter | 20% on first \$15; 5% thereafter | 10% on first \$30 |
| Newport News | 22% on first \$13.20 | 20% on first \$300 | 20% on first \$300 | 10% on first \$30 |
| Norfolk | 25% | 25% on service to building; instrument/switchboard exempt | 25% on service to building; instrument/switchboard exempt | 10% on first \$30 |
| Norton | 20% on first \$15 | 20% on first \$37.50 | 20% on first \$37.50 | \$3 |
| Petersburg | 20% on first \$15 | 15% | 15% | N/A |
| Poquoson | 20% on first \$15 | 10% on first \$100 | 10% on first \$100 | N/A |
| Portsmouth | 20% on first \$2,000 | 20% on first \$2,000 | 20% on first \$2,000 | 10% |
| Radford | 20% on first \$15 | 20% on first \$200 | 20% on first \$200 | 20% on first \$15 |
| Richmond | 25% on first \$20 | 25% on first \$625; 5% thereafter | 25% on first \$625; 5% thereafter | 10% on first \$30 |
| Roanoke | 12% | 12% on first \$20,000 | 12% on first \$20,000 | 10% on first \$30 |
| Salem | 6% on first \$15 | 6% on first \$5,000 | 6% on first \$5,000 | \$0.90/line; \$300 max. |
| Staunton | 20% on first \$10; \$2 max./mo. | 20% on first \$100; \$20 max./mo. | 20% on first \$100; \$20 max./mo. | 10% on first \$30 |
| Suffolk | 20% on first \$15 | 13% on first \$10,000 | 13% on first \$10,000 | 10% on first \$30 |
| Virginia Beach | 20% on first \$15 | 20% on first \$500 on base charge | 20% on first \$500 on base charge | 10% on first \$30 |
| Waynesboro | 10% on first \$50 | 10% on first \$150 | 10% on first \$150 | \$2.50 |
| Williamsburg | 5% | 5% | 5% | 10% on first \$30 |
| Winchester | 15% on first \$15 | 15% on first \$750 | 15% on first \$750 | 10% on first \$30 |

N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Telephone, 2006 (continued)

| Locality | Residential | Commercial | Industrial | Mobile (Cellular) |
|--|-------------------------------------|---|---|----------------------|
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | |
| Accomack | 10% on first \$15; 2% thereafter | 10% on first \$100; 2% thereafter | 10% on first \$100; 2% thereafter | 10% after first \$30 |
| Albemarle | 20% on first \$20 | 10% on first \$3,000; 2% thereafter | 10% on first \$3,000; 2% thereafter | 10% on first \$30 |
| Alleghany | 15% on first \$15 | 10% on first \$500 | 10% on first \$500 | N/A |
| Amelia | 20% on first \$12.50 | 20% on first \$25 | 20% on first \$25 | N/A |
| Amherst | 20% on first \$15 | 20% on first \$100 | N/A | 10% on first \$30 |
| Appomattox | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 | N/A |
| Augusta | 20% on first \$15 | 20% on first \$150 | 20% on first \$150 | 10% on first \$30 |
| Bedford | 10% on first \$10 | 10% on first \$25 | 10% on first \$25 | 10% on first \$10 |
| Botetourt | 10% on first \$10 | 10% on first \$150 | 10% on first \$150 | 10% on first \$10 |
| Brunswick | 20% on first \$10 | 20% on first \$100 | 20% on first \$100 | N/A |
| Buchanan | 20% on first \$15 | N/A | N/A | 0.5% |
| Buckingham | 10% on first \$15 | 10% on first \$100 | 10% on first \$100 | N/A |
| Campbell | 9.3% on first \$15 | 9.3% on first \$15 | 9.3% on first \$15 | 10% on first \$30 |
| Caroline | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 | \$3.00 |
| Carroll | 20% on first \$15 | 20% on first \$25 | 20% on first \$25 | 10% on first \$30 |
| Charles City | 10% on first \$10 | 10% on first \$10 | 10% on first \$10 | N/A |
| Chesterfield | 20% on first \$10 | 10% on first \$200; 1% on \$201-\$10,000; 0.5% thereafter | 10% on first \$200; 1% on \$201-\$10,000; 0.5% thereafter | 10% on first \$30 |
| Clarke | 20% on first \$15 | 20% on first \$75; 4% thereafter | 20% on first \$75; 4% thereafter | N/A |
| Craig | 1.5% per month | 1.5% per month | 1.5% per month | N/A |
| Culpeper | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 | 10% on first \$30 |
| Cumberland | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 | 10% on first \$30 |
| Dickenson | 20% after first \$3 | 20% after first \$37.50 | 20% after first \$75 | \$3.00 |
| Dinwiddie | 16% on first \$15 | 20% on first \$150 | 20% on first \$150 | 10% on first \$30 |
| Essex | 20% on first \$15 | 10% on first \$100 | 10% on first \$100 | 20% on first \$15 |
| Fairfax | 22.2% on first \$50 | 22.2% on first \$1,600 | 22.2% on first \$1,600 | 10% on first \$30 |
| Fauquier | 20% on first \$15 | 10% on first \$1,000 | 10% on first \$1,000 | 10% on first \$30 |
| Floyd | 20% on first \$15 | 20% on first \$50 | 20% on first \$100 | 20% on first \$15 |
| Fluvanna | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 | 10% on first \$15 |
| Franklin | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 | 10% on first \$30 |
| Frederick | 4% | 4% | 4% | N/A |
| Gloucester | 20% on first \$15 | 10% on first \$75 | 10% on first \$75 | 10% on first \$30 |
| Goochland | 20% on first \$15 | 20% on first \$30 | 20% on first \$30 | 10% on first \$30 |
| Grayson | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 | N/A |
| Greene | 20% on first \$5 | 20% on first \$5 | 20% on first \$5 | \$3.00 |
| Greensville | 20% on first \$15 | 20% on first \$150 | 20% on first \$150 | N/A |
| Halifax | 20% on first \$15 | 20% on first \$100; 2% thereafter | 20% on first \$100; 2% thereafter | 20% on first \$15 |
| Hanover | \$3 | \$3 | \$3 | \$10% on first \$30 |
| Henrico | 10% on first \$10 | 10% on first \$100 | 10% on first \$100 | 10% on first \$30 |
| Henry | 20% on first \$15 | 20% on first \$15; 6.5% thereafter | 20% on first \$15; 6.5% thereafter | 10% on first \$30 |
| Highland | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 | N/A |
| Isle of Wight | 10% on first \$15 | 10% on first \$1,000 | 10% on first \$1,000 | 10% on first \$30 |
| James City | 20% on first \$8 | 20% on first \$8 | 20% on first \$8 | 20% on first \$8 |
| King & Queen | 20% on first \$15 | 10% on first \$100 | 10% on first \$100 | N/A |
| King George | 15% on first \$10 | 15% on first \$10 | 15% on first \$10 | N/A |
| King William | 20% on first \$15 | 10% on first \$100 | 10% on first \$100 | N/A |
| Lee | 15% on first \$15 | 15% on first \$15 | 15% on first \$15 | N/A |
| Loudoun | 9% on first \$30 | 8% on first \$900 | 8% on first \$900 | 9% on first \$30 |
| Lunenburg | 20% on first \$15 | 20% on first \$30 | 20% on first \$30 | N/A |
| Madison | 10% on first \$30 | 10% on first \$30 | 10% on first \$30 | 10% on first \$30 |
| Mathews | 30% on first \$10 | 30% on first \$10 | 30% on first \$10 | 10% on first \$30 |

N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Telephone, 2006 (continued)

| Locality | Residential | Commercial | Industrial | Mobile (Cellular) |
|--|-------------------------------------|--------------------------------------|--------------------------------------|---|
| Counties (continued) | | | | |
| Middlesex | \$2 per line | \$2 per line | \$2 per line | \$2 per line |
| Montgomery | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 | Residential: 10% on first \$30 Comm./Indus.:20% |
| Nelson | 20% on first \$10 | 20% on first \$10 | 20% on first \$10 | N/A |
| New Kent | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 | \$3.00 |
| Northampton | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 | 10% on first \$30 |
| Northumberland | \$3 max. | \$3 max. | \$3 max. | N/A |
| Nottoway | 20% on first \$15 | 20% | 20% | N/A |
| Orange | 20% on first \$15 | 20% on first \$75 | 20% on first \$75 | 10% on first \$30 |
| Patrick | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 | N/A |
| Pittsylvania | 15% on first \$15 | 15% on first \$100 | 15% on first \$100 | \$3 |
| Powhatan | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 | N/A |
| Prince Edward | 20% on first \$12.50 | 20% on first \$25 | 20% on first \$25 | 10% on first \$25 |
| Prince George | 20% on first \$15 | 20% on first \$200 | 20% on first \$200 | \$3 |
| Prince William | 20% on first \$15 | 20% on first \$500 | 20% on first \$500 | 10% on first \$30 |
| Pulaski | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 | 20% on first \$15 |
| Rappahannock | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 | 10% on first \$30 |
| Richmond | 10% on first \$30 | 10% on first \$30 | 10% on first \$30 | 10% on first \$30 |
| Roanoke | 12% on first \$15 | 12% on first \$5,000 | 12% on first \$5,000 | 10% on first \$30 |
| Rockbridge | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 | 10% on first \$30 |
| Rockingham | 20% on first \$10 | 20% on first \$100 | 20% on first \$100 | N/A |
| Russell | 20% on first \$10 | 20% on first \$25 | 20% on first \$25 | 10% |
| Scott | 20% on first \$10 | 20% on first \$25 | 20% on first \$25 | 20% on first \$10 |
| Shenandoah | 20% on first \$5 | 20% on first \$50 | 20% on first \$50 | N/A |
| Smyth | 20% on first \$15 | 20% on first \$200 | 20% on first \$1,000 | N/A |
| Southampton | 20% on first \$15 | 20% on first \$25 | 20% on first \$25 | 10% on first \$30 |
| Spotsylvania | 20% on first \$50 | 10% on first \$300; 1% thereafter | 10% on first \$300; 1% thereafter | 10% on first \$30 |
| Stafford | 20% on first \$10 | 20% on first \$500 | 20% on first \$500 | 10% on first \$30 |
| Sussex | 10% on first \$15 | 10% on first \$150 | 10% on first \$150 | N/A |
| Warren | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 | N/A |
| Washington | 15% on first \$20 | 15% on first \$333 | 15% on first \$333 | \$3.00 |
| Westmoreland | 10% on first \$30 | N/A | N/A | N/A |
| Wise | 20% on first \$15 | 20% on first \$37.50 | 20% on first \$75 | 10% on first \$30 |
| Wythe | 20% on first \$15 | 20% on first \$25 | 20% on first \$25 | 10% on first \$30 |
| Towns (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 | 10% on first \$10 | 10% on first \$25 | 10% on first \$100 | N/A |
| Alberta | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 | 10% |
| Altavista | 9.3% on first \$15 | 9.3% on first \$15 | 9.3% on first \$15 | N/A |
| Ashland | 10% on first \$10 | 10% on first \$100 | 10% on first \$100 | 10% on first \$30 |
| Big Stone Gap | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 | 10% on first \$30 |
| Blacksburg | 15% on first \$15 | 15% on first \$15 | 15% on first \$15 | 10% on first \$30 |
| Boones Mill | 20% on first \$10 | 20% on first \$10 | 20% on first \$10 | N/A |
| Bowling Green | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 | N/A |
| Boydton | 15% on first \$15 | 20% on first \$50 | 20% on first \$50 | 10% on first \$30 |
| Bridgewater | 10% on first \$15 | 15% on first \$500 | 15% on first \$500 | N/A |
| Broadway | 15% on first \$10 | 15% on first \$100 | 15% on first \$100 | N/A |
| Brodnax | 10% on first \$15 | 10% on first \$100 | 10% on first \$100 | 10% on first \$30 |
| Cape Charles | 20% on first \$15 | 20% on first \$100; 2% thereafter | 20% on first \$100; 2% thereafter | 10% on first \$30 |
| Cedar Bluff | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 | 10% on first \$30 |
| Chase City | 20% on first \$10 | 20% on first \$100 | 20% on first \$100 | N/A |
| Chatham | 20% on first \$15 | 7% on first \$100 | 7% on first \$100 | N/A |
| Chilhowie | 20% on first \$5 | 20% on first \$200 | 20% on first \$1,000 | N/A |
| Chincoteague | 10% on first \$15; 2% thereafter | 10% on first \$100; 2% thereafter | 10% on first \$100; 2% thereafter | 10% on first \$300 |
| Christiansburg | 20% on first \$10 | 20% on first \$100 | 20% on first \$100 | 10% on first \$30 |
| Clarkesville | 20% on first \$15 | 20% on first \$30 | 20% on first \$30 | N/A |

N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Telephone, 2006 (continued)

| Locality | Residential | Commercial | Industrial | Mobile (Cellular) |
|--------------------------|-------------------------------------|--------------------------------------|--------------------------------------|-------------------|
| Towns (continued) | | | | |
| Clifton Forge | 20% on first \$15 | 20% on first \$125 | 20% on first \$125 | N/A |
| Clintwood | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 | 10% on first \$30 |
| Coeburn | \$3 | \$3 | \$3 | N/A |
| Craigsville | 15% on first \$10 | 15% on first \$100 | N/A | N/A |
| Damascus | 20% on first \$15 | 20% on first \$30 | 20% on first \$30 | N/A |
| Dayton | 15% on first \$10 | 15% on first \$100 | 15% on first \$100 | N/A |
| Dublin | 10% on first \$13 | 10% on first \$100 | 10% on first \$100 | 10% on first \$30 |
| Dumfries | 15% on first \$20 | 15% on first \$20 | 15% on first \$20 | N/A |
| Edinburg | 10% on first \$10 | 10% on first \$50 | 10% on first \$50 | N/A |
| Elkton | 15% on first \$10 | 15% on first \$100 | 15% on first \$100 | N/A |
| Farmville | 20% on first \$15 | 20% on first \$37.50 | N/A | 10% on first \$30 |
| Fries | 15% on first \$15 | 10% on first \$100 | 10% on first \$200 | N/A |
| Glade Spring | 20% on first \$6.25 | 15% on first \$83.33 | 15% on first \$83.33 | N/A |
| Glasgow | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 | N/A |
| Gordonsville | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 | 10% on first \$30 |
| Goshen | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 | N/A |
| Halifax | 20% on first \$15 | 20% on first \$50; 1% thereafter | 20% on first \$150; 1% thereafter | N/A |
| Haysi | 20% on first \$15 | 20% on first \$150 | 20% on first \$150 | 10% on first \$30 |
| Herndon | 20% on first \$15 | 20% on first \$150 | 20% on first \$150 | 10% on first \$30 |
| Hurt | 15% on first \$15 | 15% on first \$100 | 15% on first \$100 | N/A |
| Iron Gate | 15% on first \$15 | 10% on first \$250 | N/A | \$3.00 |
| Kenbridge | 20% on first \$15 | 20% on first \$75 | 20% on first \$75 | N/A |
| Kilmarnock | 20% on first \$15 | 20% on first \$30 | 20% on first \$30 | 10% on first \$30 |
| La Crosse | 15% on first \$15 | 15% on first \$100 | 15% on first \$100 | N/A |
| Lawrenceville | 20% on first \$15 | 20% on first \$200 | 20% on first \$200 | N/A |
| Lebanon | \$3 | \$3 | \$3 | N/A |
| Leesburg | 16% on first \$15 | 16% on first \$300 | 16% on first \$300 | N/A |
| Lovettsville | 7% on first \$30 | 7% on first \$300 | 7% on first \$300 | N/A |
| Luray | 5% on first \$15 | 5% on first \$150 | 5% on first \$150 | N/A |
| Marion | 20% on first \$5 | 20% on first \$50 | 20% on first \$250 | N/A |
| McKenney | 16% on first \$10 | 16% on first \$100 | 16% on first \$100 | N/A |
| Middletown | 4% | 4% | 4% | N/A |
| Montross | 20% on first \$15 | 20% on first \$30 | 20% on first \$30 | 10% on first \$30 |
| Narrows | 18% on first \$15 | 18% on first \$15 | 18% on first \$15 | N/A |
| New Market | 10% on first \$15 | 10% on first \$100 | 10% on first \$100 | 10% on first \$15 |
| Occoquan | 15% on first 15 | 15% on first \$60 | 15% on first \$60 | 10% on first \$15 |
| Onancock | 10% on first \$15; 2% thereafter | 10% on first \$100; 2% thereafter | 10% on first \$100; 2% thereafter | 10% on first \$30 |
| Orange | 20% on first \$15 | 20% on first \$150 | 20% on first \$150 | 20% on first \$15 |
| Pennington Gap | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 | N/A |
| Pound | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 | N/A |
| Pulaski | 15% on first \$15 | 15% on first \$250 | 15% on first \$250 | 10% on first \$30 |
| Purcellville | 15% on first \$15 | 15% on first \$300 | 15% on first \$300 | N/A |
| Remington | 10% on first \$15 | 10% on first \$150 | 10% on first \$150 | 10% on first \$30 |
| Rocky Mount | 10% on first \$20 | 10% on first \$50 | 10% on first \$150 | 10% on first \$30 |
| Round Hill | 9% on first \$15 | 9% on first \$300 | 9% on first \$300 | N/A |
| Rural Retreat | 20% on first \$15 | 20% on first \$75 | 20% on first \$75 | 20% on first \$15 |
| Saint Paul | 20% on first \$15 | 20% on first \$37.50 | 20% on first \$75 | N/A |
| Shenandoah | 10% on first \$15 | 10% on first \$15 | 10% on first \$15 | N/A |
| Smithfield | 10% on first \$10 | 10% on first \$700 | 10% on first \$700 | 10% on first \$25 |
| South Boston | 10% on first \$30 | 10% on first \$3,000 | 10% on first \$3,000 | 10% on first \$30 |
| South Hill | 15% on first \$15 | 15% on first \$100 | 15% on first \$100 | 10% on first \$30 |
| Stanley | 5% on first \$15 | 5% on first \$15 | 5% on first \$15 | N/A |
| Strasburg | 20% on first \$5 | 20% on first \$50 | 20% on first \$50 | N/A |
| Surry | 10% on first \$10 | 10% on first \$100 | 10% on first \$100 | N/A |
| Tappahannock | 20% on first \$10 | 20% on first \$25 | 20% on first \$10 | 10% on first \$30 |

N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Telephone, 2006 (continued)

| Locality | Residential | Commercial | Industrial | Mobile (Cellular) |
|--------------------------|-------------------|----------------------|----------------------|--|
| Towns (continued) | | | | |
| Timberville | 20% on first \$10 | 20% on first \$100 | 20% on first \$100 | N/A |
| Victoria | 15% on first \$15 | 15% on first \$100 | 15% on first \$100 | N/A |
| Vienna | 20% on first \$15 | 15% on first \$300 | 15% on first \$300 | 10% on first \$30 |
| Vinton | 12% on first \$15 | 12% on first \$5,000 | 12% on first \$5,000 | 10% on first \$30 |
| Wakefield | 10% on first \$15 | 10% on first \$150 | 10% on first \$150 | N/A |
| Warrenton | 20% on first \$15 | 20% | 20% | 10% on first \$30 |
| Warsaw | \$3.00 | \$3.00 | \$3.00 | \$3.00 |
| Waverly | 15% on first \$10 | 15% on first \$50 | 15% on first \$50 | N/A |
| Weber City | 20% on first \$10 | 20% on first \$25 | 20% on first \$25 | N/A |
| West Point | 20% on first \$15 | 10% on first \$100 | 10% on first \$100 | N/A |
| Windsor | 10% on first \$10 | 10% on first \$700 | 10% on first \$700 | Residential: 10% on first \$30 Commercial: 10%; \$70 max./mo. |
| Wise | 20% on first \$15 | 20% on first \$50 | 20% on first \$500 | N/A |
| Woodstock | 10% on first \$10 | 10% on first \$50 | 10% on first \$100 | N/A |
| Wytheville | 15% on first \$15 | 15% on first \$75 | 15% on first \$75 | 10% on first \$30 |
| N/A Not applicable. | | | | |

Table 13.3
Utility Consumers' Monthly Tax on Gas, 2006

| Locality | Residential | Commercial | Industrial |
|---|--|--|--|
| Cities (Note: All cities responded to this survey. Those that answered "not applicable" to all items in the table are excluded.) | | | |
| Alexandria | \$1.28 + \$0.01244/CCF | \$1.42 + 0.050213/CCF interruptible; \$4.50 + \$0.00367/CCF | \$1.42 + 0.050213/CCF interruptible |
| Buena Vista | 20% on first \$15 | 20% on first \$150 | 20% on first \$150 |
| Charlottesville | \$0.80 + \$0.0638/CCF on first 4,500 CCF; \$0.0214/CCF thereafter | \$0.80 + \$0.0638/CCF on first 4,500 CCF; \$0.0214/CCF thereafter | \$0.80 + \$0.0638/CCF on first 4500 CCF; \$0.0214/CCF thereafter |
| Chesapeake | \$1.88/meter | \$4.00/meter + \$0.155/CCF; \$112.50 max./mo. | \$4.00/meter + \$0.155/CCF; \$112.50 max./mo. |
| Colonial Heights | 20% on first \$15 | 20% on first \$300 | 20% on first \$300 |
| Covington | 6% + \$0.05601/CCF; \$6 max./mo. | 10% + \$0.07783/CCF over 64 CCF; \$8,000 max./year | 10% + \$0.07783/CCF over 64 CCF; \$8,000 max./year |
| Danville | \$0.27 + \$0.0485/CCF | \$0.68 + \$0.0446/CCF | \$0.95 + \$0.0445/CCF; \$60 max./mo. |
| Fairfax | \$1.05 + \$0.05709/CCF; \$2.25 max./mo. | \$1.27 + \$0.05295/CCF; \$75 max./mo. | \$1.27 + \$0.05295/CCF; \$75 max./mo. |
| Falls Church | \$0.70 + \$0.0039/CCF; \$5 max./mo. | \$0.676 + \$0.01759/CCF | \$0.676 + \$0.01759/CCF |
| Fredericksburg | 20% on first \$5 | 20% on first \$500 | 20% on first \$500 |
| Hampton | \$1.98 + \$0.191/CCF; \$2.40 max./mo. | \$2.78 + \$0.135199/CCF on first 130 CCF; \$0.032578/CCF thereafter; \$65 max./mo. | \$2.78 + \$0.135199/CCF on first 130 CCF; \$0.032578/CCF thereafter; \$65 max./mo. |
| Harrisonburg | \$1 | \$2.33 + \$0.0775/CCF; \$15 max./mo. | \$2.33 + \$0.0775/CCF; \$15 max./mo. |
| Hopewell | 20% on first \$7 | 20% on first \$25 | 20% on first \$2,500 |
| Lexington | \$3 | \$100 | \$100 |
| Lynchburg | \$0.86 + \$0.05088/CCF | \$1.63 + \$0.02689/CCF | \$1.63 + \$0.0256/CCF |
| Manassas | \$2.45 + \$0.027/CCF; \$3 max./mo. | \$4.65 + \$0.06/CCF; \$100 max./mo. | \$4.65 + \$0.06/CCF; \$100 max./mo. |
| Manassas Park | 20% times min./mo. + \$0.193/CCF; \$3 max./mo. | 20% times min./mo. + \$0.1557/CCF on first 200 CCF; \$0.1530/CCF thereafter; \$150 max./mo. | 20% times min./mo. + \$0.1557/CCF on first 200 CCF; \$0.1530/CCF thereafter; \$150 max./mo. |
| Newport News | \$1.51 | \$1.29 + 0.067602/CCF on first 128.91 CCF; \$0.032576/CCF thereafter; \$55 max./mo. | \$1.29 + 0.067602/CCF on first 128.91 CCF; \$0.032576/CCF thereafter; \$55 max./mo. |
| Norfolk | \$1.50, pro-rated per day if less than 26 days | \$3.225 + \$0.167821/CCF on first 70 CCF; \$0.161552/CCF on 70-430 CCF; \$0.15363/CCF thereafter | \$3.225 + \$0.167821/CCF on first 70 CCF; \$0.161552/CCF on 70-430 CCF; \$0.15363/CCF thereafter |
| Norton | 20% on first \$37.50 | 20% on first \$37.50 | 20% on first \$37.50 |
| Petersburg | \$2.45 + \$0.092/CCF; \$3 max./mo. | \$3.49 + \$0.063/CCF; \$7.50 max./mo. | \$3.49 + \$0.063/CCF; \$7.50 max./mo. |
| Poquoson | \$1.98 + \$0.0188374/CCF; \$3 max./mo. | \$1.29 + \$0.068855/CCF; \$10 max./mo. | \$1.29 + \$0.068855/CCF; \$10 max./mo. |
| Portsmouth | \$2.45 + \$0.18/CCF; \$3 max./mo. | \$4.65 + \$0.10/CCF; \$400 max./mo. | \$4.65 + \$0.10/CCF; \$400 max./mo. |
| Radford | \$0.025/CCF; \$3 max./mo. | \$0.25/CCF; \$40 max./mo. | \$0.25/CCF; \$40 max./mo. |
| Richmond | \$1.78 + \$0.10091/CCF; \$4 max./mo. | Small volume: \$2.88 + \$0.1739027/CCF; Large volume: \$24 + \$0.07163081/CCF | \$120 + \$0.011835/CCF |
| Roanoke | \$0.13/CCF or 12% times min./mo. | \$0.08/CCF or 12% times min./mo. | \$0.08/CCF or 12% times min./mo. |
| Salem | 6% on first \$15 | 6% on first \$5,000 | 6% on first \$5,000 |
| Staunton | \$2 | \$4.65 + \$0.1832269/CCF; \$20 max./mo. | \$4.65 + \$0.1832269/CCF; \$20 max./mo. |
| Suffolk | 20% on first \$15 | 13% on first \$10,000 | 13% on first \$10,000 |
| Virginia Beach | \$1.98 + \$0.162451/CCF; \$3. max./mo. | \$1.94 + \$0.097668/CCF on first 961 CCF; \$0.031362 thereafter; \$162.50 max./mo. | \$1.94 + \$0.097668/CCF on first 961 CCF; \$0.031362 thereafter; \$162.50 max./mo. |
| Waynesboro | \$1.23 + \$0.07145/CCF; \$5 max./mo. | \$2.33 + \$0.07384/CCF; \$15 max./mo. | \$2.33 + \$0.07384/CCF; \$15 max./mo. |
| Williamsburg | \$0.70 + \$0.14/CCF; \$1 max./mo. | \$1.15 + \$0.0243/CCF; \$20 max./mo. | \$1.15 + \$0.0243/CCF; \$20 max./mo. |
| Winchester | \$0.22/CCF; \$3 max./mo. | \$0.15/CCF on first 800 CCF | \$0.15/CCF on first 800 CCF |

Note: CCF means hundred cubic feet.

Table 13.3 Utility Consumers' Monthly Tax on Gas, 2006 (continued)

| Locality | Residential | Commercial | Industrial |
|--|---|--|--|
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.) | | | |
| Accomack | 10% on first \$15; 2% thereafter | 10% on first \$100; 2% thereafter | 10% on first \$100; 2% thereafter |
| Albemarle | \$1.25/CCF on first 1.6 CCF | \$0.0638/CCF on first 4,500 CCF; \$0.0110/CCF thereafter for non-interruptible service; \$0.0588/CCF on first 4,770 CCF interruptible | \$0.0638/CCF on first 4,500 CCF; \$0.0110/CCF thereafter for non-interruptible service; \$0.0588/CCF on first 4,770 CCF interruptible |
| Alleghany | 15% on first \$15 | 10% on first \$500 | 10% on first \$500 |
| Amherst | 20% times min./mo. + \$0.01867/CCF; \$3 max./mo. | 20% times min./mo. + \$0.15566/CCF; \$20 max./mo. | 20% times min./mo. + \$0.15566/CCF; \$20 max./mo. |
| Arlington | N/A | \$0.845 + \$0.05017/CCF; interruptible non-residential \$4.50 + \$0.00913/CCF | \$0.845 + \$0.05017/CCF; interruptible non-residential \$4.50 + \$0.00913/CCF |
| Bedford | \$1.25 + \$0.04/CCF; \$1.50 max./mo. | \$2.35 + \$0.04/CCF; \$25 max./mo | \$2.35 + \$0.04/CCF; \$25 max./mo |
| Brunswick | 20% on first \$10 | 20% on first \$100 | 20% on first \$100 |
| Buchanan | \$0.069/CCF; \$3 max./mo. | \$0.048/CCF; \$3 max./mo. | N/A |
| Campbell | \$2.45 + \$0.05/CCF; \$3 max./mo. | \$2.45 + \$0.05/CCF; \$3 max./mo. | \$2.45 + \$0.05/CCF; \$3 max./mo. |
| Caroline | 20% times min. per mo. + \$0.18670/CCF; \$3 max./mo. | 20% times min. per mo. + \$0.15566/CCF; \$10 max./mo. | 20% times min. per mo. + \$0.15566/CCF; \$10 max./mo. |
| Chesterfield | \$2 | \$2.00 + \$0.010010 on first 50,000 CCF; \$0.00005 thereafter | \$2.00 + \$0.010010 on first 50,000 CCF; \$0.00005 thereafter |
| Clarke | 20% on first \$15 | 20% on first \$75; 4% thereafter | 20% on first \$75; 4% thereafter |
| Fairfax | 8% on first \$50.00 + \$0.05259/CCF; \$4 max./mo. | 10% on first \$3,000 + \$0.04794/CCF; \$300 max./mo. | 10% on first \$3,000 + \$0.04794/CCF; \$300 max./mo. |
| Fauquier | 20% times min./mo. + 0.1867/CCF; \$3 max./mo. | 10% times min./mo. + \$0.07783/CCF; \$100 max./mo. | 10% times min./mo. + \$0.07783/CCF; \$100 max./mo. |
| Floyd | \$3 | \$3 | \$3 |
| Franklin | \$1.50 + \$0.12183/CCF; \$3 max./mo. | \$1.50 + \$0.12183/CCF; \$3 max./mo. | \$1.50 + \$0.12183/CCF; \$40 max./mo. |
| Frederick | \$0.04 times non-metered + \$0.055/CCF; \$3 max./mo. | \$0.04 times non-metered + \$0.04 on first 6000 CCF; \$0.033/CCF on next 24,000; \$0.025/CCF thereafter | \$0.04 times non-metered + \$0.04 on first 6000 CCF; \$0.033/CCF on next 24,000; \$0.025/CCF thereafter |
| Goochland | 20% times min./mo. + \$0.1867/CCF; \$3 max./mo. | 20% times min./mo. + \$0.015566/CCF; \$6 max./mo. | 20% times min./mo. + \$0.015566/CCF; \$6 max./mo. |
| Grayson | \$15 | 20%; \$1,000 max./mo. | 20%; \$200 max./mo. |
| Greensville | N/A | 20% on first \$150 | 20% on first \$150 |
| Halifax | 20% times min./mo. + \$0.1867/CCF; \$3 max./mo. | 20% times min./mo. + \$0.15566/CCF on first 100 CCF; \$0.015566/CCF thereafter | 20% times min./mo. + \$0.15566/CCF on first 100 CCF; \$0.015566/CCF thereafter |
| Hanover | \$3 | \$3 | \$3 |
| Henry | 20% times min./mo. + \$0.015192/CCF; \$3 max./mo; | 20% times min./mo. + \$0.14974/CCF to \$3; \$0.04867 thereafter | 20% of min./mo. on first \$15; 6.5% thereafter |
| Isle of Wight | \$0.09335/CCF; \$1.50 max./mo. | \$0.07858/CCF; \$100 max./mo. | \$0.07858/CCF; \$100 max./mo. |
| King George | \$3 max./mo. | N/A | N/A |
| Lee | 15% of first \$15 | 15% of first \$15 | 15% of first \$15 |
| Loudoun | \$0.06485/CCF | \$0.03034/CCF | \$0.03034/CCF |
| Madison | 20% times min./mo. + \$0.1867/CCF; \$3 max./mo. | 20% times min./mo. + \$0.15566/CCF; \$20 max./mo. | 20% times min./mo. + \$0.15566/CCF; \$20 max./mo. |
| Mecklenburg | \$3 | \$3 | \$3 |
| Montgomery | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 |
| New Kent | 10% times min./mo. + \$0.08273/CCF; \$1.50 max./mo. | 10% times min./mo. + \$0.05945/CCF; \$10 max./mo. | 10% times min./mo. + \$0.05945/CCF; \$10 max./mo. |
| Northampton | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 |
| Pittsylvania | 15% on first \$15 | 15% on first \$100 | 15% on first \$100 |
| Powhatan | 20% times min./mo. + \$0.18670/CCF; \$3 max./mo. | 20% times min./mo. + \$0.15566/CCF; \$20 max./mo. | 20% times min./mo. + \$0.15566/CCF; \$20 max./mo. |
| Prince George | \$3.00 | \$30.00 | \$30.00 |

Note: CCF means hundred cubic feet.

N/A Not applicable.

Table 13.3 Utility Consumers' Monthly Tax on Gas, 2006 (continued)

| Locality | Residential | Commercial | Industrial |
|--|--|--|--|
| Counties (continued) | | | |
| Prince William | \$1.60 + \$0.06/CCF; \$3.00 max | \$3.35 + \$0.085/CCF; \$100 max | \$3.35 + \$0.085/CCF; \$100 max |
| Pulaski | \$0.15492/CCF | \$0.14618/CCF | \$0.14618/CCF |
| Rappahannock | N/A | N/A | 20% on first \$15 |
| Roanoke | \$0.12183/CCF; \$0.90 min./mo. \$1.80 max./mo. | \$0.12183/CCF; \$0.90 min./mo. \$600 max./mo. | \$0.12183/CCF; \$0.90 min./mo. \$600 max./mo. |
| Rockbridge | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 |
| Rockingham | 20% on first \$10 | 20% on first \$10 | 20% on first \$10 |
| Russell | 20% on first \$15 | 10% on first \$200 | 20% on first \$1,000; 2% thereafter |
| Scott | 20% on first \$15 | 20% on first \$37.50 | 20% on first \$75 |
| Smyth | 20% times min./mo. + \$0.015492/CCF; \$3 max./mo. | 20% times min./mo. + \$0.014618/CCF; \$20 max./mo. | 20% times min./mo. + \$0.013842/CCF; \$200 max./mo. |
| Spotsylvania | \$2 | 10% on first \$300; 1% thereafter | 10% on first \$300; 1% thereafter |
| Stafford | \$0.06/CCF; \$3 max./mo. | \$0.085/CCF; \$100 max./mo. | \$0.085/CCF; \$100 max./mo. |
| Sussex | 10% on first \$15 | \$2.00 + \$0.186/CCF; \$15 max./mo. | \$4.00 + \$0.115/CCF; \$15 max./mo. |
| Warren | \$0.22/CCF; \$3 max./mo. | \$0.16/CCF; \$128 max./mo. | \$0.16/CCF; \$128 max./mo. |
| Washington | \$1.20 + \$0.135/CCF; \$1.20 min./mo.; \$3 max./mo. | \$2.50 (small), \$12.30 (large) + \$0.10/CCF on first 100 CCF; + \$0.075/CCF thereafter; \$100 max./mo. | \$2.50 (small), \$12.30 (large) + \$0.10/CCF on first 100 CCF; + \$0.075/CCF thereafter; \$100 max./mo. |
| Wythe | 20% on first \$15 | 20% on first \$200 | 20% on first \$1,000; 1% thereafter |
| Towns (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 | \$0.0212/CCF; \$7 max./mo. | \$0.0104/CCF; \$25 max./mo. | \$0.0104/CCF; \$100 max./mo. |
| Altavista | \$2.45; \$3 max./mo. | \$2.45; \$3 max./mo. | \$2.45; \$3 max./mo. |
| Ashland | \$0.10 + \$0.10/CCF; \$0.50 max./mo. | \$1.00 + \$0.10/CCF; \$10 max./mo. | \$1.00 + \$0.10/CCF; \$10 max./mo. |
| Blacksburg | \$0.1891/CCF; \$2.25 max./mo. | \$0.07955/CCF; \$7.50 max./mo. | \$0.07955/CCF; \$7.50 max./mo. |
| Bowling Green | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 |
| Bridgewater | \$0.0251/CCF; \$1.50 max./mo. | \$0.0124/CCF on first 1225 CCF; \$0.0035/CCF thereafter | \$0.0124/CCF on first 1225 CCF; \$0.0035/CCF thereafter |
| Broadway | 15% on first \$10 | 15% on first \$100 | 15% on first \$100 |
| Brodnax | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 |
| Cedar Bluff | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 |
| Chase City | 20% on first \$10 | 20% on first \$100 | 20% on first \$100 |
| Chatham | 20% on first \$15 | 7% on first \$100 | 7% on first \$100 |
| Chilhowie | \$0.0184/CCF; \$1 max./mo. | \$0.0668/CCF; \$40 max./mo. | \$0.0052/CCF; \$200 max./mo. |
| Christiansburg | \$0.0946/CCF; \$2 max./mo. | \$0.0766/CCF; \$20 max./mo. | \$0.0225/CCF; \$20 max./mo. |
| Clifton Forge | \$2.45 + \$0.15566/CCF; \$3 max./mo. | \$4.65 + \$0.15566/CCF; \$25 max./mo. | \$4.65 + \$0.15566/CCF \$25 max./mo. |
| Damascus | 20% on first \$15 | 20% on first \$50 | 20% on first \$50 |
| Dayton | \$0.0240/CCF; \$1.50 max./mo. | \$0.0170/CCF; \$15 max./mo. | \$0.0170/CCF; \$15 max./mo. |
| Dublin | 10% on first \$13 | 10% on first \$100 | 10% on first \$100 |
| Dumfries | 15% on first \$20 | 15% on first \$20 | 15% on first \$20 |
| Glade Spring | 20% on first \$6.25 | 15% on first \$83.33 | 15% on first \$83.33 |
| Glasgow | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 |
| Gordonsville | 20% on first \$15 | 20% on first \$15 | 20% on first \$15 |
| Halifax | 20% on first \$15 | 20% on first \$50; 1% thereafter | 20% on first \$150; 1% thereafter |
| Herndon | \$2.45 + \$0.183/CCF; \$3 max./mo. | \$4.65 + \$0.086/CCF; \$30 max./mo. | \$4.65 + \$0.086/CCF; \$30 max./mo. |
| Hurt | \$2.45 + \$0.10/CCF; \$3 max./mo. | \$2.45 + \$0.10/CCF; \$3 max./mo. | \$2.45 + \$0.10/CCF; \$3 max./mo. |
| Iron Gate | \$1.05 + \$0.062402/CCF | \$1.05 + \$0.062403/CCF | \$1.05 + \$0.062403/CCF |
| Lawrenceville | \$0.18670/CCF; \$3 max./mo. | \$0.15566/CCF; \$30 max./mo. | \$0.15566/CCF; \$30 max./mo. |
| Lebanon | \$3 | \$3 | \$3 |
| Leesburg | \$1.12 + \$0.07172/CCF; \$2.40 max./mo. | \$1.35 + \$0.5352/CCF; \$48 max./mo. | \$1.35 + \$0.5352/CCF; \$48 max./mo. |
| Lovettsville | 7% on first \$15 | 7% on first \$100 | 7% on first \$100 |
| Luray | \$2 | \$4.65 + \$0.08274/CCF; \$20 max./mo. | \$4.65 + \$0.08274/CCF; \$20 max./mo. |

Note: CCF means hundred cubic feet.
N/A Not applicable.

Table 13.3 Utility Consumers' Monthly Tax on Gas, 2006 (continued)

| Locality | Residential | Commercial | Industrial |
|--------------------------|---|---|---|
| Towns (continued) | | | |
| Marion | 20% on first \$5 | 20% on first \$50 | 20% on first \$250 |
| Middletown | \$0.50 + \$0.03/CCF; \$3 max./mo. | \$0.50 + \$0.03/CCF; \$3 max./mo. | \$0.50 + \$0.03/CCF; \$3 max./mo. |
| New Market | 10% on first \$15 | 10% on first \$100 | 10% on first \$100 |
| Occoquan | \$1.35 + \$0.01416/CCF; \$2.25 max. | \$2.51 + \$0.0627327/CCF; \$9.00 max. | \$2.51 + \$0.0627327/CCF; \$9.00 max. |
| Onancock | 10% on first \$15; 2% thereafter | 10% on first \$100; 2% thereafter | N/A |
| Pearisburg | \$2 | \$6 | \$6 |
| Pound | 20% on first \$15 | 20% on first \$100 | 20% on first \$100 |
| Pulaski | 15% on first \$15 | 15% on first \$250 | 15% on first \$250 |
| Purcellville | 15% on first \$15; \$2.25 max./mo. | 15% on first \$300; \$45 max./mo. | 15% on first \$300; \$45 max./mo. |
| Rich Creek | 20% * min. charge + \$0.1863/CCF; \$2 max./mo. | 20% * min. charge + \$0.015566/CCF; \$6 max./mo. | 20% * min. charge + \$0.015566/CCF; \$6 max./mo. |
| Round Hill | \$0.0288/CCF; \$3 max./mo. | \$0.079/CCF; \$33 max./mo. | \$0.079/CCF; \$33 max./mo. |
| Rural Retreat | \$0.166/CCF; \$3 max./mo. | \$2.344 + \$0.158/CCF; \$15 max./mo. | \$2.344 + \$0.158/CCF; \$15 max./mo. |
| Saint Paul | \$0.01/CCF; \$3 max./mo. | \$0.01/CCF; \$7.50 max./mo. | \$0.01/CCF; \$15 max./mo. |
| Shenandoah | \$2 | \$0.08274/CCF | \$0.08274/CCF |
| Smithfield | 10% on first \$10 | 10% on first \$700 | 10% on first \$700 |
| South Hill | \$1.50 | \$3.49 + \$0.065/CCF; \$15 max./mo. | \$3.49 + \$0.065/CCF; \$15 max./mo. |
| Surry | 10% on first \$10 | 10% on first \$100 | 10% on first \$100 |
| Timberville | \$2 | 20% on first \$100 | 20% on first \$100 |
| Vienna | \$1.40 + \$0.18356/CCF; \$3 max./mo. | \$1.27 + \$0.10760/CCF; \$45 max./mo. | \$1.27 + \$0.10760/CCF; \$45 max./mo. |
| Vinton | \$0.12183/CCF | \$0.12183/CCF | \$0.12183/CCF |
| Warrenton | \$0.0186/CCF; \$3 max./mo. | \$0.015566/CCF; \$20 max./mo. | \$0.015566/CCF; \$20 max./mo. |
| Weber City | 20% on first \$15 | 20% on first \$37.50 | 20% on first \$75 |
| Woodstock | \$1 + \$0.10/CCF; \$1.25 max./mo. | \$1.25 + \$0.10/CCF; \$5 max./mo. | \$1.25 + \$0.10/CCF; \$10 max./mo. |
| Wytheville | \$0.90 + \$0.1333/CCF; \$2.25 max./mo. | \$1.875 + \$0.126/CCF; \$11.25 max./mo. | \$1.875 + \$0.126/CCF; \$11.25 max./mo. |

Note: CCF means hundred cubic feet.

N/A Not applicable.

Table 13.4
Utility Consumers' Monthly Tax on Water, 2006

| Locality | Residential | Commercial | Industrial |
|--|---|---|---|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | |
| Alexandria | 15% | 15% on first \$150 | 15% on first \$150 |
| Bristol | 5% | 5% | 5% |
| Buena Vista | 20% on first \$15 | 20% on first \$150 | 20% on first \$150 |
| Charlottesville | 10% on first \$3,000; 4% thereafter | 10% on first \$3,000; 4% thereafter | 10% on first \$3,000; 4% thereafter |
| Emporia | \$3 | 20% | 20% |
| Fairfax | 15% on first \$15 | 15% on first \$500 | 15% on first \$500 |
| Falls Church | 10% on first \$150 | 8% | 8% |
| Franklin | 20% on first \$15 | 16.5% on first \$1,000 | 16.5% on first \$1,000 |
| Harrisonburg | 10% on first \$10 | 10% on first \$150 | 10% on first \$150 |
| Hopewell | 20% on first \$10 | 20% on first \$25 | 20% on first \$2,500 |
| Martinsville | \$1.00 ^a | \$1.00 ^a | \$1.00 ^a |
| Norfolk | 25% on first \$22.50 | 25% on first \$75; 15% thereafter | 25% on first \$75; 15% thereafter |
| Petersburg | 20% on first 30,000 cu. ft. | 15% on first 30,000 cu. ft. | 15% on first 30,000 cu. ft. |
| Portsmouth | 20% on first \$2,000 | 20% on first \$2,000 | 20% on first \$2,000 |
| Roanoke | 12% | 12% on first \$20,000 | 12% on first \$20,000 |
| Salem | 6% on first \$15 | 6% on first \$5,000 | 6% on first \$5,000 |
| Staunton | 20% on first \$10 | 20% on first \$100 | 20% on first \$100 |
| Virginia Beach | 20% on first \$15 | 15% on first \$625; 5% on \$626-\$2,000 | 15% on first \$625; 5% on \$626-\$2,000 |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | |
| Greensville | N/A | 20% on first \$150 | 20% on first \$150 |
| Nelson | \$16.70 on first 4,000 gallons; \$5.00 per 1,000 gallons thereafter | \$16.70 on first 4,000 gallons; \$5.00 per 1,000 gallons thereafter | \$16.70 on first 4,000 gallons; \$5.00 per 1,000 gallons thereafter |
| Roanoke | 12% on first \$15 | 12% on first \$5,000 | 12% on first \$5,000 |
| Towns (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.) | | | |
| Capron | \$9.50 for first 4,800 gallons; \$1.00/1,000 gallons thereafter | \$9.50 for first 4,800 gallons; \$1.00/1,000 gallons thereafter | N/A |
| Clifton Forge | Varies | Varies | Varies |
| Pamplin | \$10 for first 3,000 gallons; \$1.30/1,000 gallons thereafter | \$10 for first 3,000 gallons; \$1.30/1,000 gallons thereafter | \$10 for first 3,000 gallons; \$1.30/1,000 gallons thereafter |
| Vinton | 12% on first \$15 | 12% on first \$5,000 | 12% on first \$5,000 |
| N/A Not applicable. | | | |
| ^a In the City of Martinsville, the \$1 monthly tax applies only to those who are not customers of the Martinsville Electric Department. | | | |

Section 14

911 Emergency Telephone System Tax, 2006

In fiscal year 2005, the emergency telephone system tax accounted for 1.0 percent of the tax revenues of cities, 0.9 percent for counties, and 0.6 percent for large towns. These are averages; the relative importance of this tax varies significantly in individual cities, counties, and towns. For information on individual localities, see Appendix C.

Section 58.1-3813 of the *Code of Virginia* allows any city, county, or town that has established or will establish an enhanced 911 emergency telephone system to impose a special local tax on the consumer of telephone services. If a town in the county's jurisdiction has established a tax, the county may not apply a tax within that town. The tax only applies to wireline phones. It cannot be imposed on consumers of CMRS (commercial mobile radio service), defined in § 56-484.12 as a "mobile telecommunications service as defined in the federal Mobile Telecommunications Sourcing Act," or on federal, state, or local government agencies.

Any tax levied under this section must be utilized solely for the initial capital, installation, and maintenance costs of the emergency telephone system. For the purpose of compensating a telephone utility for accounting and remitting the tax levied by this section, a utility is allowed to keep 3 percent of the amount of the tax due.

Table 14.1 provides the year 2006 special tax rates for enhanced 911 emergency telephone services for the 39

cities, 94 counties, and 21 towns that report imposing this tax. The tax ranges from \$0.26 per month (Norton City, Saint Paul Town) to \$3.00 per month. Ten cities (25 percent of the cities) 28 counties (30 percent of the reporting counties) and three towns report charging the maximum tax. The average monthly rate charged by cities is \$2.12. The median rate is \$2.50. The first quartile is \$1.42, while the third is \$2.98. Counties charge an average rate of \$2.04 and a median of \$2.00. The rate at the first quartile is \$1.50 and at the third quartile is \$3.00. Towns tend to charge less. The mean rate for towns is \$1.49 and the median, \$1.50. The first quartile is \$0.75 and the third, \$2.00.

E911 Emergency Telephone System Tax Rates

| | Cities | Counties | Towns | Total |
|------------------|--------|----------|--------|--------|
| \$0.00 to \$0.75 | 3 | 3 | 6 | 12 |
| \$0.76 to \$1.50 | 9 | 27 | 5 | 41 |
| \$1.51 to \$2.25 | 6 | 33 | 6 | 45 |
| \$2.26 to \$3.00 | 21 | 31 | 4 | 56 |
| Total | 39 | 94 | 21 | 154 |
| Mean tax | \$2.12 | \$2.04 | \$1.49 | \$1.99 |
| Median tax | \$2.50 | \$2.00 | \$1.50 | \$2.00 |
| 1st Quartile | \$1.42 | \$1.50 | \$0.75 | \$1.46 |
| 3rd Quartile | \$2.98 | \$3.00 | \$2.00 | \$3.00 |



*The telephone utility license fee will be eliminated on January 1, 2007 under new legislation provided in HB 568 (Chapter 780), from the 2006 general session. Under the new legislation, several local taxes, including the cable television system franchise tax, **the local E-911 fees on landline phone service**, the business license taxes in excess of 0.5 percent gross revenues collected by several localities, the local consumer utility taxes on landline and wireless phones, and the local consumer utility tax on cable television service ("grandfathered" in a few localities), will be eliminated in favor of a tax on customers of communications services. The Communications Sales and Use Tax will be imposed at a rate of 5 percent of the sales price of the service. In addition, the E-911 tax will be \$0.75 per access line. The taxes will be collected by local providers, and remitted to the Virginia Department of Taxation. The funds will then be distributed to the localities. More information can be found in the Virginia Municipal League's magazine, *Virginia Town and City*, in two articles: "Collect Call: New Telecommunications Tax Law Required a Giant Leap of Faith" (May, 2006), found on the web at <http://www.vml.org/VTC/VTC4105-1.html> (9/28/2006), and "Have a Question About the New State Telecommunications Tax Law? We Have the Answer..." (June, 2006), found on the web at <http://www.vml.org/VTC/VTC4106-2.html> (9/28/2006).

Table 14.1
911 Emergency Telephone System Tax, 2006

| Locality | Monthly Tax Rate Per Line | Locality | Monthly Tax Rate Per Line |
|--|------------------------------|---------------------------|------------------------------|
| (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.) | | | |
| Cities | | Cities (continued) | |
| Alexandria | \$0.50 | Manassas | \$3.00 |
| Bedford | \$3.00 | Manassas Park | \$3.00 |
| Bristol | \$0.65 | Martinsville | \$3.00 |
| Buena Vista | \$3.00 | Newport News | \$2.58 |
| Charlottesville | \$1.50 | Norfolk | \$2.95 |
| Chesapeake | \$2.50 | Norton | \$0.26 |
| Colonial Heights | \$2.00 | Petersburg | \$1.18 |
| Covington | \$3.00 | Poquoson | \$2.50 |
| Danville | \$2.65 | Portsmouth | \$3.00 |
| Emporia | \$2.00 | Radford | \$3.00 |
| Fairfax | \$0.88 | Richmond | \$3.00 |
| Falls Church | \$1.00 | Roanoke | \$2.00 |
| Franklin | \$3.00 | Salem | \$1.40 |
| Fredericksburg | \$0.90 | Staunton | \$2.90 |
| Galax | \$1.00 | Suffolk | \$2.50 |
| Hampton | \$2.60 | Virginia Beach | \$2.60 |
| Harrisonburg | \$1.44 | Waynesboro | \$2.50 |
| Hopewell | \$2.00 | Williamsburg | \$2.00 |
| Lexington | \$1.25 | Winchester | \$2.45 |
| Lynchburg | \$2.00 | | |

(Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)

| County | Monthly Tax Rate Per Line | County | Monthly Tax Rate Per Line |
|-----------------|------------------------------|-----------------------------|------------------------------|
| Counties | | | |
| Counties | | Counties (continued) | |
| Accomack | \$2.00 | Goochland | \$1.00 |
| Albemarle | \$2.00 | Grayson | \$1.50 |
| Alleghany | \$0.30 | Greene | \$2.00 |
| Amelia | \$1.00 | Greensville | \$2.00 |
| Amherst | \$1.00 | Halifax | \$3.00 |
| Appomattox | \$3.00 | Hanover | \$3.00 |
| Arlington | \$1.75 | Henrico | \$1.00 |
| Augusta | \$2.00 | Henry | \$0.72 |
| Bedford | \$3.00 | Highland | \$1.50 |
| Bland | \$3.00 | Isle of Wight | \$3.00 |
| Botetourt | \$1.25 | James City | \$0.75 |
| Brunswick | \$3.00 | King & Queen | \$2.00 |
| Buchanan | \$3.00 | King George | \$2.00 |
| Buckingham | \$3.00 | King William | \$3.00 |
| Campbell | \$1.60 | Lancaster | \$0.80 |
| Caroline | \$1.25 | Lee | \$2.00 |
| Carroll | \$1.50 | Loudoun | \$2.00 |
| Charles City | \$1.50 | Louisa | \$2.00 |
| Charlotte | \$2.00 | Lunenburg | \$1.50 |
| Chesterfield | \$2.00 | Madison | \$3.00 |
| Clarke | \$2.00 | Mathews | \$2.00 |
| Craig | \$1.50 | Mecklenburg | \$2.75 |
| Culpeper | \$3.00 | Middlesex | \$2.00 |
| Cumberland | \$3.00 | Montgomery | \$1.00 |
| Dickenson | \$3.00 | Nelson | \$2.00 |
| Dinwiddie | \$2.00 | New Kent | \$3.00 |
| Essex | \$1.50 | Northampton | \$2.00 |
| Fairfax | \$3.00 | Northumberland | \$1.05 |
| Fauquier | \$3.00 | Nottoway | \$1.12 |
| Floyd | \$3.00 | Orange | \$2.00 |
| Fluvanna | \$2.25 | Page | \$2.50 |
| Franklin | \$1.80 | Patrick | \$1.96 |
| Frederick | \$1.60 | Pittsylvania | \$3.00 |
| Giles | \$2.25 | Powhatan | \$3.00 |
| Gloucester | \$1.35 | Prince Edward | \$2.00 |

Table 14.1 911 Emergency Telephone System Tax, 2006 (continued)

| Locality | Monthly Tax Rate Per Line | Locality | Monthly Tax Rate Per Line |
|---|------------------------------|-----------------------------|------------------------------|
| Counties (continued) | | Counties (continued) | |
| Prince George | \$3.00 | Southampton | \$1.75 |
| Prince William | \$1.75 | Spotsylvania | \$1.00 |
| Pulaski | \$1.00 | Stafford | \$2.50 |
| Rappahannock | \$1.50 | Surry | \$1.49 |
| Richmond | \$3.00 | Sussex | \$2.17 |
| Roanoke | \$1.46 | Tazewell | \$1.50 |
| Rockbridge | \$3.00 | Warren | \$1.80 |
| Rockingham | \$3.00 | Washington | \$1.00 |
| Russell | \$3.00 | Westmoreland | \$3.00 |
| Scott | \$3.00 | Wise | \$1.25 |
| Shenandoah | \$1.70 | Wythe | \$3.00 |
| Smyth | \$1.50 | York | \$2.18 |
| (Note: Towns that responded "not applicable" are excluded. For a listing of town respondents and nonrespondents, see Appendix B.) | | | |
| Towns | | Towns (continued) | |
| Altavista | \$1.60 | New Market | \$1.70 |
| Blacksburg | \$1.41 | Onancock | \$0.75 |
| Chase City | \$2.00 | Pulaski | \$3.00 |
| Chincoteague | \$1.00 | Rural Retreat | \$1.75 |
| Christiansburg | \$0.50 | Saint Paul | \$0.26 |
| Colonial Beach | \$3.00 | South Boston | \$2.50 |
| Dublin | \$0.42 | Vinton | \$1.46 |
| Farmville | \$3.00 | West Point | \$1.55 |
| Fries | \$1.00 | Wise | \$0.26 |
| Glade Spring | \$0.69 | Wytheville | \$2.00 |
| Monterey | \$1.50 | | |

Section 15

Business, Professional, and Occupational License Tax, 2006

In fiscal year 2005, the business, professional and occupational license tax accounted for 6.7 percent of tax revenue for cities, 4.0 percent for counties, and 12.7 percent for large towns. These are averages; the relative importance of the tax varies for individual cities, counties, and towns. For information on individual localities, see Appendix C.

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.¹ This tax, commonly referred to as the BPOL tax, is sanctioned by §§ 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 39 cities and 45 of the 95 counties. The tax is also widely used by incorporated towns; 120 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 localities have established a license tax threshold. Those businesses whose gross receipts are above the threshold usually pay a tax rate of a certain number of cents per \$100 of gross receipts, instead of a 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. In 2000, the 1997 guidelines were updated. They are viewable on the Department of Taxation's internet site, <http://www.tax.virginia.gov/site.cfm?alias=Publications> (8/29/2006). 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 with gross receipts below 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 the dates between March 1 and May 1 as the time by which businesses must apply for a license.

Table 15.1 shows information regarding due dates, license fees, and thresholds. **Table 15.2** shows specific fee amounts and major business classification tax rates for each locality. Six cities, seven counties, and 10 towns reported also charging a license fee, or levying a BPOL tax, on businesses renting real property.²

An overview of the general practices of Virginia localities is shown in the text table. It shows the median license fees and median gross receipts tax rate for cities, counties, and towns. If a locality reported different fees due to differences in total gross receipts, the median figures were calculated using the lowest fee amount given. 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 services and for professional services, the average of the rates within that category was used.

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.³ Only the localities

¹ An exception is made in regard to daily rental taxes. Localities with a BPOL ordinance are permitted to impose a daily rental tax that is included in the *Code* under the merchants' capital tax (see § 58.1-3510.1).

² Cities of Alexandria, Bristol, Fairfax, Falls Church, Fredricksburg, and Portsmouth. Counties of Albemarle, Arlington, Augusta, Fairfax, King George, Loudoun, and Nelson. Towns of Bridgewater, Cedar Bluff, Crewe, Dayton, Gretna, Iron Gate, Narrows, Purcellville, Round Hill, and Shenandoah.

³ The ratio was calculated from Internal Revenue Service national data for 2002 showing that wholesale corporations with net income reported the cost of goods sold was 80 percent of business receipts. See: Internal Revenue Service, Statistics of income, Corporation Returns with Net Income, 2002, Table 7, http://www.irs.gov/taxstats/bustaxstats/article/0,,id=96388,00.html#_bm3 (08/29/2006). 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 \$.04 tax per \$100 on gross receipts would yield \$50, an amount 1.25 times greater.

that reported a fee or a tax rate in a particular category were included in the calculation of the median.

BPOL License Fee and Tax Rate Per \$100

| Item | Cities | Counties | Towns |
|--|----------|----------|----------|
| License fee | | | |
| Median | \$ 50.00 | \$ 30.00 | \$ 30.00 |
| Number of localities | 11 | 18 | 34 |
| Gross receipts tax rate per \$100 | | | |
| Contracting | | | |
| Median | \$ 0.16 | \$ 0.12 | \$ 0.12 |
| Number of localities | 39 | 43 | 108 |
| Retail | | | |
| Median | \$ 0.20 | \$ 0.15 | \$ 0.14 |
| Number of localities | 39 | 39 | 108 |
| Repair, personal & bus. | | | |
| Median | \$ 0.36 | \$ 0.20 | \$ 0.18 |
| Number of localities | 39 | 42 | 108 |
| Financial, real est. & prof. | | | |
| Median | \$ 0.58 | \$ 0.32 | \$ 0.23 |
| Number of localities | 39 | 42 | 107 |
| Wholesale (purchases) | | | |
| Median | \$ 0.12 | \$ 0.05 | \$ 0.05 |
| Number of localities | 37 | 38 | 104 |

The median for the license fee, which is generally imposed only upon businesses below the gross receipts tax threshold, is \$50.00 for the cities and \$30 for the counties

and 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 maximum rate within a category, the median figures are less than those of the cities.

The median rate of \$0.12 on wholesalers for cities is well above the state maximum of \$0.05 per \$100 of purchases. Many cities presume to 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 fees on peddlers and itinerant merchants. All of the cities, 46 counties, and 103 towns reported some form of tax on peddlers. Annual fees charged by cities for retail peddling range anywhere from \$10 to \$500. Taxes on retail itinerant merchants and wholesale peddlers range from \$30 to \$500, with cities charging according to gross receipts and others' gross purchases. Annual charges by counties range from a \$1 minimum fee to \$500, while towns charge anywhere from \$1 per month to \$500 per year.



Table 15.1
BPOL Due Dates and Other Provisions, 2006

| Locality | Due Dates | | License Fee Applied | Gross Receipts Tax Threshold | Threshold Amount | Separate Gross Receipts Tax Threshold for Each License |
|--|-----------|------------|--------------------------|------------------------------|----------------------|--|
| | Filing | Payments | | | | |
| Cities (Note: All cities responded to the survey.) | | | | | | |
| Alexandria | 3/1 | 3/1 | None | Yes | \$100,000 | Yes |
| Bedford | 3/1 | 3/1 | None | No | N/A | No |
| Bristol | 3/1 | 3/1 | Per license | No | N/A | No |
| Buena Vista | 3/1 | 3/1 | None | No | N/A | No |
| Charlottesville | 3/1 | 3/1 | Per license | No | N/A | No |
| Chesapeake | 3/1 | 3/1 | Per license | Yes | \$100,000 | Yes ^a |
| Colonial Heights | 3/1 | 3/1 | None | No | N/A | No |
| Covington | 3/1 | 3/1 | None | No | N/A | No |
| Danville | 3/1 | 3/1 | Per license | Yes | \$100,000 | No |
| Emporia | 3/1 | 3/1 | None | No | N/A | No |
| Fairfax | 3/1 | 3/1 | None | Yes | \$10,000 | Yes |
| Falls Church | 3/1 | 3/1 | None | Yes | \$50,001 | Yes |
| Franklin | 3/1 | 3/1 | None | No | N/A | No |
| Fredericksburg | 3/1 | 3/15 | Per license | Yes | \$200,000 | Yes |
| Galax | 3/1 | 3/1 | Per license | No | N/A | No |
| Hampton | 3/1 | 3/1 | Per location | Yes | \$100,000 | No |
| Harrisonburg | 3/1 | 3/1 | Per license | Yes | \$50,000 | Yes |
| Hopewell | 3/1 | 3/31, 7/31 | None | Yes | \$12,000 | Yes |
| Lexington | 3/1 | 3/1 | None | No | N/A | No |
| Lynchburg | 5/1 | 5/1 | Per license | No | N/A | No |
| Manassas | 3/1 | 3/1 | None | Yes | \$50,000 | Yes |
| Manassas Park | 2/1 | 3/1 | None | Yes | \$50,000 | Yes |
| Martinsville | 3/1 | 3/1, 5/1 | None | No | \$4,000 ^b | No |
| Newport News | 3/1 | 3/1 | Other ^c | Yes | \$100,000 | Yes |
| Norfolk | 3/1 | 3/1 | Per license | Yes | \$100,000 | Yes |
| Norton | 3/1 | 3/1 | None | No | N/A | No |
| Petersburg | 3/1 | 3/1 | None | Yes | \$50,000 | Yes |
| Poquoson | 3/1 | 3/1 | None | No | N/A | No |
| Portsmouth | 1/1 | 3/1 | Per license | Yes | \$100,000 | Yes |
| Radford | 3/1 | 3/1 | None | No | N/A | No |
| Richmond ^d | 3/1 | 3/1 | Per license | Yes | \$100,000 | Yes |
| Roanoke | 3/1 | 3/1 | Per license | Yes | \$100,000 | Yes |
| Salem | 1/31 | 3/1 | Per license | Yes | Varies ^e | Yes |
| Staunton | 3/1 | 3/1 | None | No | N/A | No |
| Suffolk | 3/1 | 3/1 | None | Yes | \$100,000 | Yes |
| Virginia Beach | 1/1 | 3/1 | Per license | Yes | \$100,000 | Yes |
| Waynesboro | 3/1 | 3/1 | None | Yes | \$4,000 | Yes |
| Williamsburg | 1/31 | 3/1 | None | Yes | \$4,000 | Yes |
| Winchester | 3/1 | 3/1 | Per license | Yes | \$5,000 | Yes |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | | | |
| Accomack | 3/1 | 3/1 | Per location | No | N/A | No |
| Albemarle | 3/1 | 6/15 | Per location | Yes | \$100,000 | Yes |
| Alleghany | 3/1 | 3/1 | Per license | No | N/A | No |
| Amelia | 3/1 | 3/1 | None | No | N/A | No |
| Amherst | 3/1 | 3/1 | Per license | Yes | \$49,999 | No |
| Arlington | 3/1 | 3/1 | Per license ^f | Yes | \$100,000 | Yes |
| Augusta | 3/1 | 3/1 | None | Yes | \$100,000 | Yes |
| Botetourt | 3/1 | 3/1 | Per license | No | N/A | No |
| Campbell | 3/1 | 3/1 | Per license | Yes | \$100,000 | No |
| Caroline | 3/1 | 3/1 | None | Yes | \$2,500 | Yes |

N/A Not applicable.

^a City of Chesapeake authorizes payment under one license if tax payment is based on the highest applicable rate.

^b City of Martinsville imposes a threshold tax on direct sellers only.

^c City of Newport News applies a fee to businesses with gross receipts of under \$100,000. If over, it applies a license tax.

^d City of Richmond imposes a \$30 fee for businesses which gross more than \$5,000 but less than \$100,000.

^e 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.

^f County of Arlington imposes no license fee on businesses with gross receipts of \$10,000 or less, one of \$30 on those with gross receipts from \$10,001-\$50,000, \$50 on those with gross receipts between \$50,001-\$100,000. Businesses with gross receipts greater than \$100,000 are subject to a tax based on a tax rate schedule.

Table 15.1 BPOL Due Dates and Other Provisions, 2006 (continued)

| Locality | Due Dates | | License Fee Applied | Gross Receipts Tax Threshold | Threshold Amount | Separate Gross Receipts Tax Threshold for Each License |
|--|-----------|----------|--------------------------|------------------------------|------------------|--|
| | Filing | Payments | | | | |
| Counties (continued) | | | | | | |
| Chesterfield | 3/1 | 3/1 | Per license | Yes | \$200,000 | Yes |
| Clarke | 1/31 | 1/31 | Per license | No | N/A | No |
| Cumberland | 3/1 | 3/1 | None | No | N/A | No |
| Dinwiddie | 3/1 | 3/1 | Per location | Yes | \$2,000 | Yes |
| Fairfax | 3/1 | 3/1 | Per license ^g | No | N/A | No |
| Fauquier | 3/1 | 7/1 | Other ^h | Yes | \$100,000 | No |
| Frederick | 3/1 | 4/1 | Per license | Yes | \$100,000 | Yes |
| Gloucester | 3/1 | 3/1 | Per license | Yes | \$50,000 | No |
| Goochland | 3/1 | 3/1 | None | Yes | \$4,000 | Yes |
| Greene | 3/1 | 3/1 | Per license | No | N/A | No |
| Greensville | 3/1 | 3/1 | None | Yes | \$1,000 | Yes |
| Halifax | 3/1 | 3/1 | Per license | Yes | \$200,000 | Yes |
| Henrico | 3/1 | 3/1 | Other ⁱ | Yes | \$100,000 | Yes |
| Henry | 3/1 | 3/1 | None | Yes | \$100,000 | Yes |
| Isle of Wight | 3/1 | 3/1 | Per license | Yes | \$4,000 | Yes |
| James City | 3/1 | 4/5 | Per location | Yes | \$100,000 | No |
| King George | 3/1 | 6/30 | None | Yes | \$2,500 | Yes |
| King William | 3/1 | 3/1 | Per license | Yes | \$50,000 | No |
| Loudoun | 3/1 | 3/1 | Per license | Yes | \$200,000 | Yes |
| Mathews | 3/1 | 4/1 | Per license | No | N/A | No |
| Middlesex | 3/1 | 3/1 | Per license | No | N/A | No |
| Nelson | 3/1 | 3/1 | Other ^j | No | N/A | No |
| New Kent | 3/1 | 3/1 | Per license | No | N/A | No |
| Nottoway | 3/1 | 3/1 | Per location | No | N/A | No |
| Page | 3/1 | 3/1 | Per license | No | N/A | No |
| Powhatan | 3/1 | 3/1 | None | No | N/A | No |
| Prince George | 3/1 | 3/1 | Per license | Yes | \$50,000 | Yes |
| Prince William | 3/1 | 3/1 | None | Yes | \$100,000 | Yes |
| Roanoke | 3/1 | 3/1 | Per license | Yes | \$100,000 | Yes |
| Rockbridge | 3/1 | 3/1 | Per license | No | N/A | No |
| Southampton | 3/1 | 3/1 | None | No | N/A | No |
| Spotsylvania | 3/1 | 4/15 | None | Yes | \$100,000 | Yes |
| Surry | 3/1 | 3/1 | Per license | Yes | \$50,000 | Yes |
| Warren | 3/1 | 3/1 | Per license | Yes | \$50,000 | Yes |
| York | 3/1 | 3/1 | None | Yes | \$100,000 | Yes |
| Towns (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 | No | N/A | No |
| Alberta | 3/1 | 3/1 | Per license | No | N/A | No |
| Altavista | 3/1 | 3/1 | Per license | No | N/A | No |
| Appomattox | 1/31 | 1/31 | Per location | No | N/A | No |
| Ashland | 5/1 | 5/1 | None | Yes | \$100,000 | Yes |
| Big Stone Gap | 1/1 | 3/1 | Per license | Yes | \$18,550 | Yes |
| Blacksburg | 3/1 | 3/1 | Per license | Yes | \$50,000 | Yes |
| Blackstone | 3/1 | 3/1 | Per location | No | N/A | No |
| Bluefield | 3/1 | 4/15 | None | No | N/A | No |
| Boones Mill | 1/31 | 1/31 | Per license | No | N/A | No |

N/A Not applicable.

^g Fairfax County imposes a \$30 license fee on businesses with gross receipts from \$10,000 to \$50,000, and a \$50 fee on those with gross receipts from \$50,001 to \$100,000. It imposes a license tax on businesses with gross receipts over \$100,000.

^h Fauquier County imposes no fee for businesses with less than \$100,000 in gross receipts. Those greater than \$100,000 are subject to a tax rate per business category.

ⁱ Henrico County does not impose a license fee on any business. It has a minimum tax of \$30 after the first \$100,000 in sales. After that, the percentage applicable percentage rates for each business category are charged if they are greater than the \$30 minimum.

^j Nelson County has a minimum tax of \$30.

Table 15.1 BPOL Due Dates and Other Provisions, 2006 (continued)

| Locality | Due Dates | | License Fee Applied | Gross Receipts Tax Threshold | Threshold Amount | Separate Gross Receipts Tax Threshold for Each License |
|--------------------------|-----------|----------|---------------------|------------------------------|-----------------------|--|
| | Filing | Payments | | | | |
| Towns (continued) | | | | | | |
| Bowling Green | 3/1 | 3/1 | None | Yes | \$5,000 | Yes |
| Boydton | 1/1 | 1/1 | Per location | No | N/A | No |
| Bridgewater | 3/1 | 3/1 | None | No | N/A | No |
| Broadway | 3/1 | 3/1 | Per license | No | N/A | No |
| Brodnax | 3/31 | 3/31 | Per license | No | N/A | Yes |
| Buchanan | 2/15 | 2/15 | Per license | No | N/A | No |
| Burkeville | 3/15 | 3/15 | Per location | No | N/A | No |
| Cape Charles | 4/15 | 4/15 | Per license | No | N/A | No |
| Cedar Bluff | 3/1 | 3/1 | None | No | N/A | No |
| Charlotte CH | 1/31 | 3/5 | Per license | No | N/A | No |
| Chase City | 3/1 | 3/1 | Per license | No | N/A | No |
| Chatham | 1/31 | 1/31 | Per license | No | N/A | No |
| Cheriton | 3/1 | 6/1 | None | No | N/A | No |
| Chilhowie | 3/1 | 3/1 | Per license | No | N/A | No |
| Chincoteague | 3/1 | 4/30 | None | No | N/A | No |
| Christiansburg | 3/1 | 3/1 | None | No | N/A | No |
| Claremont | 3/1 | 3/1 | Per license | No | N/A | No |
| Clarksville | 3/1 | 3/1 | None | No | N/A | No |
| Clifton Forge | 3/1 | 3/1 | Per license | No | N/A | No |
| Clintwood | 3/1 | 3/1 | None | No | N/A | No |
| Coeburn | 3/1 | 3/1 | None | No | N/A | No |
| Colonial Beach | 3/1 | 4/1 | Per license | No | N/A | No |
| Courtland | 1/1 | 4/1 | Per location | No | N/A | No |
| Crewe | 2/1 | 3/1 | None | Yes | \$10,000 | Yes |
| Culpeper | 3/1 | 5/1 | None | No | N/A | No |
| Damascus | 1/1 | 5/1 | Per license | Yes | \$15,000 | Yes |
| Dayton | 3/1 | 3/1 | Other ^k | No | N/A | No |
| Dendron | 6/30 | 6/30 | Per location | No | N/A | No |
| Dillwyn | 3/1 | 3/1 | None | No | N/A | No |
| Dublin | 3/1 | 4/15 | None | No | N/A | No |
| Dumfries | 3/1 | 3/1 | None | No | N/A | No |
| Edinburg | 3/1 | 3/1 | Per license | Yes | 100 | Yes |
| Elkton | 6/1 | 6/1 | None | No | N/A | No |
| Farmville | 3/1 | 3/1 | Per location | No | N/A | No |
| Fincastle | 3/1 | 3/1 | None | No | N/A | No |
| Floyd | 3/1 | 3/1 | Per license | No | N/A | No |
| Front Royal | 3/1 | 3/1 | None | No | N/A | No |
| Glade Spring | 2/28 | 6/30 | None | No | N/A | No |
| Glasgow | 1/1 | 1/1 | Other ^l | No | N/A | No |
| Gordonsville | 3/1 | 3/1 | Per license | No | N/A | No |
| Gretna | 3/1 | 3/1 | Per location | No | N/A | No |
| Grundy | 3/1 | 3/1 | None | No | N/A | No |
| Halifax | 3/1 | 4/30 | None | Yes | 2,000 | No |
| Hallwood | 1/1 | 1/1 | Per location | No | N/A | No |
| Hamilton | 3/1 | 3/1 | Per license | Yes | 100 | Yes |
| Haysi | 4/15 | 4/15 | None | No | N/A | No |
| Herndon | 3/1 | 3/1 | None | Yes | \$50,000 ^m | Yes |
| Hillsville | 5/1 | 5/1 | Other ⁿ | No | N/A | No |
| Hurt | 3/1 | 3/1 | Per license | Yes | Varies | Yes |
| Iron Gate | 1/31 | 1/31 | Per license | Yes | \$25,000 | Yes |

N/A Not applicable.

^k For the Town of Dayton, the imposed license fee is credited against the license tax.

^l Town of Glasgow imposes fee of \$30 or the tax, whichever is greater, but does not impose both.

^m Town of Herndon imposes no fee for gross receipts less than \$10,000. It imposes a \$30 fee for gross receipts from \$10,000 to \$50,000. Above \$50,000 the business is subject to the tax rate as determined by its classification.

ⁿ The Town of Hillsville imposes the greater of \$30 or the tax rate set forth.

Table 15.1 BPOL Due Dates and Other Provisions, 2006 (continued)

| Locality | Due Dates | | License Fee Applied | Gross Receipts Tax Threshold | Threshold Amount | Separate Gross Receipts Tax Threshold for Each License |
|--------------------------|-----------|----------|--------------------------|------------------------------|---------------------|--|
| | Filing | Payments | | | | |
| Towns (continued) | | | | | | |
| Ivor | 7/1 | 7/1 | Per license | No | N/A | No |
| Kenbridge | 3/1 | 3/1 | Per license | No | N/A | No |
| Keysville | 3/1 | 3/1 | None | No | N/A | No |
| Kilmarnock | 3/1 | 3/1 | Other ^o | No | N/A | No |
| La Crosse | 4/30 | 4/30 | Per license ^p | No | N/A | No |
| Lawrenceville | 3/1 | 3/1 | Per location | No | N/A | No |
| Lebanon | 1/1 | 3/1 | Per license | Yes | \$2,000 | Yes |
| Leesburg | 3/1 | 3/1 | Other ^q | Yes | \$50,000 | Yes |
| Louisa | 3/1 | 6/30 | Per location | No | N/A | No |
| Lovettsville | 3/1 | 3/1 | None | Yes | \$20,000 | Yes |
| Luray | 2/1 | 3/1 | None | No | N/A | No |
| Marion | 1/31 | 1/31 | Per license | Yes | \$4,000 | Yes |
| McKenney | 3/1 | 3/1 | None | No | N/A | No |
| Middletown | 1/1 | 1/31 | Per license | No | N/A | No |
| Mineral | 3/1 | 6/30 | Per location | No | N/A | No |
| Montross | 3/1 | 3/1 | Per license | No | N/A | No |
| Narrows | 3/1 | 3/31 | None | No | N/A | No |
| New Market | 3/1 | 3/1 | Per location | No | N/A | No |
| Occoquan | 7/1 | 7/1 | None | No | N/A | No |
| Onancock | 3/1 | 4/30 | Per license | Yes | Varies ^r | Yes |
| Orange | 1/31 | 1/31 | None | No | N/A | No |
| Pamplin | 3/1 | 3/1 | None | No | N/A | No |
| Pearisburg | 1/31 | 3/31 | Per location | No | N/A | No |
| Pembroke | 3/1 | 3/1 | None | No | N/A | No |
| Pennington Gap | 3/1 | 3/1 | None | No | N/A | Yes |
| Pound | 3/1 | 3/1 | Per location | No | N/A | No |
| Pulaski | 3/1 | 3/1 | Per license | No | N/A | No |
| Purcellville | 3/1 | 3/1 | None | No | N/A | No |
| Remington | 3/1 | 3/1 | None | No | N/A | No |
| Rich Creek | 5/31 | 7/1 | Per license | No | N/A | No |
| Richlands | 3/1 | 3/1 | None | No | N/A | No |
| Rocky Mount | 5/31 | 5/31 | None | No | N/A | No |
| Round Hill | 3/1 | 3/15 | Per license | No | N/A | No |
| Rural Retreat | 5/1 | 5/1 | None | No | N/A | No |
| Saint Paul | 3/1 | 3/1 | None | No | N/A | No |
| Shenandoah | 2/15 | 3/1 | Per license | No | N/A | No |
| Smithfield | 1/1 | 4/15 | Per license | No | N/A | No |
| South Boston | 3/1 | 3/1 | Per license | No | N/A | No |
| South Hill | 2/15 | 3/1 | Per license | No | N/A | No |
| Stanley | 1/31 | 3/1 | None | Yes | \$7,500 | No |
| Strasburg | 2/28 | 3/1 | Per location | Yes | \$12,000 | No |
| Stuart | N/A | 5/31 | Per location | No | N/A | No |
| Surry | 2/15 | 2/15 | None | No | N/A | No |
| Tappahannock | 3/1 | 3/1 | Per license | No | N/A | No |
| The Plains | 5/15 | 5/15 | Per license | No | N/A | No |

N/A Not applicable.

^o 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.

^p The Town of La Crosse imposes neither a fee nor a minimum tax.

^q The Town of Leesburg imposes the greater of \$20 or the tax rate set forth.

^r The Town of Onancock imposes a minimum fee of \$15 on all business categories. For wholesalers, if gross receipts exceed \$60,000, the tax is 2.5¢ per \$100. For retail sellers, if gross receipts exceed \$25,000, the tax is 6¢ per \$100. For financial, real estate, and professional services, if gross receipts exceed \$8,575, the tax is 17.5¢ per \$100. For contractors, if gross receipts exceed \$30,000, the tax is 5¢ per \$100. For repair, personal, and business services, if gross receipts exceed \$13,650, the tax is 11¢ per \$100.

Table 15.1 BPOL Due Dates and Other Provisions, 2006 (continued)

| Locality | Due Dates | | License Fee Applied | Gross Receipts Tax Threshold | Threshold Amount | Separate Gross Receipts Tax Threshold for Each License |
|--------------------------|-----------|----------|---------------------|------------------------------|---------------------|--|
| | Filing | Payments | | | | |
| Towns (continued) | | | | | | |
| Timberville | 3/1 | 3/1 | None | No | N/A | No |
| Troutville | 3/1 | 3/1 | None | No | N/A | No |
| Urbanna | 7/1 | 7/1 | Per license | No | N/A | No |
| Victoria | 1/1 | 2/28 | Per location | No | N/A | No |
| Vienna | 3/1 | 3/1 | None | Yes | \$50,000 | Yes |
| Vinton | 3/1 | 3/1 | None | No | N/A | No |
| Wachapreague | 1/1 | 1/30 | Per location | No | N/A | No |
| Warrenton | 3/1 | 6/30 | Per location | No | N/A | No |
| Warsaw | 3/1 | 3/1 | None | No | N/A | No |
| Waverly | 3/1 | 4/1 | None | No | N/A | No |
| West Point | 3/1 | 3/1 | None | No | N/A | No |
| Windsor | 1/1 | 3/1 | None | No | N/A | No |
| Wise | 3/1 | 3/1 | None | No | N/A | No |
| Woodstock | 3/1 | 3/1 | Per license | No | N/A | No |
| Wytheville | 3/1 | 3/1 | None | Yes | Varies ^s | Yes |

^s The Town of Wytheville imposes a \$30 minimum fee on all business categories. Tax thresholds range from \$8,570 for professional services to \$23,080 for contractors.

Table 15.2
Specific BPOL Classification Fees and Tax Rates, 2006

| Locality | Fee | Minimum Tax | Tax Rate (per \$100) | | | | |
|---|--------|------------------------|----------------------|---------|------------------------------------|---|--|
| | | | Contracting | Retail | Repair, Personal, & Business Svcs. | Financial Real Estate & Prof. | Wholesale Gross Receipts or Gross Purchases |
| Cities (Note: All cities responded to the survey.) | | | | | | | |
| Alexandria | N/A | \$50 | \$0.16 | \$0.20 | \$0.35 | \$0.35 F, RE \$0.58 PR | \$0.05 P |
| Bedford | N/A | \$25 ^a | \$0.10 | \$0.125 | \$0.25 | \$0.50 | \$0.10 P |
| Bristol | N/A | \$30 | \$0.16 | \$0.20 | \$0.20 | \$0.20 | Varies P ^b |
| Buena Vista | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 GR |
| Charlottesville | \$35 | N/A | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.25/0.16 P |
| Chesapeake | \$50 | \$50 | \$0.16 | \$0.20 | <\$500K=\$0.36 ≥\$500K=\$0.30 | <\$1M=\$0.58 ^c ≥\$1M=\$0.12 | \$0.12 P |
| Colonial Heights | N/A | \$30 | \$0.15 | \$0.20 | \$0.35 | \$0.57 | \$0.05 P |
| Covington | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 ^d | \$0.58 | \$0.12 GR |
| Danville | N/A | N/A | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.15 P |
| Emporia | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 P |
| Fairfax | N/A | N/A | \$0.16 | \$0.20 | \$0.27 ^e | \$0.40 | \$0.05 P |
| Falls Church | N/A | \$30 ^f | \$0.16 | \$0.19 | \$0.36 ^g | \$0.52 | \$0.08 GR |
| Franklin | N/A | N/A | \$0.15 | \$0.20 | \$0.30 | \$0.58 | \$0.10 P |
| Fredericksburg | N/A | \$25 ^h | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 P |
| Galax | N/A | \$30 | \$0.16 | \$0.20 | \$0.20 | \$0.58 | \$0.05 P |
| Hampton | \$30 | \$0 ⁱ | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.15 P |
| Harrisonburg | \$50 | \$80 ^j | \$0.16 | \$0.20 | \$0.20 | \$0.58 | \$0.17 GR |
| Hopewell | N/A | \$0 | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.25 GR |
| Lexington | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 P |
| Lynchburg | N/A | \$0 ^k | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.28 P |
| Manassas | N/A | N/A | \$0.10 | \$0.12 | \$0.22 ^l | \$0.33 RE, PR \$0.35 F | \$0.05 P |
| Manassas Park | N/A | N/A | \$0.10 | \$0.15 | \$0.18 | \$0.35 | >\$10K=\$0.05 P |
| Martinsville | N/A | \$30 | \$0.10 | \$0.20 | \$0.36 | \$0.58 | \$0.05 P |
| Newport News | \$50 W | \$30/\$50 ^m | \$0.15 | \$0.20 | \$0.36 | \$0.58 | \$0.20 P |
| Norfolk | \$50 | 0 | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.15 P |
| Norton | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.50 | \$0.25 P |
| Petersburg | \$50 | \$50 | \$0.16 | \$0.20 | \$0.32 ⁿ | \$0.58 | <\$100K=\$0.25 P \$100K-\$200K=\$0.15 P >\$200K=\$0.10 P |
| Poquoson | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 P |
| Portsmouth | N/A | \$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 | \$0.068 P |

Note: See last page of Table 15.2 for abbreviations and symbols.

N/A Not applicable.

^a Minimum taxes in the City of Bedford: C: <\$25K=\$25; R: <\$8K=\$10; B, PE, RP: <\$4K=\$10; PR, RE, F: <\$5K= \$25; and W: \$25 plus \$0.10 per \$100.

^b 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.

^c In the City of Chesapeake, companies offering professional and real estate services, the rate is \$0.58/\$100 for all receipts.

^d The City of Covington includes mail order licenses within this category.

^e The City of Fairfax includes mail order licenses within this category.

^f In the City of Falls Church, regarding the minimum tax: if gross receipts < \$10K then no tax, but need a license; if \$10K to \$50K then a flat fee of \$30; if over \$50K in gross receipts, then the tax is \$0.16/\$100 in gross receipts.

^g The City of Falls Church includes mail order licences within this category.

^h In the City of Fredericksburg there is a \$25 tax on all gross receipts < \$50K. Receipts between \$50K and \$200K are taxed at \$25 plus the applicable tax rate. If gross receipts are > 200K, the the applicalbe rate is applied to the total gross receipts.

ⁱ In the City of Hampton the minimum tax begins at \$100K gross receipts. Otherwise, just the \$30 fee applies.

^j In the City of Harrisonburg, for B, C, F, PE, PR, R, RE, and RP, only businesses grossing \$50K or more are subject to the tax.

^k In the City of Lynchburg, only businesses grossing over \$100K are subject to a tax. In addition, wholesalers must pay a \$20 minimum fee.

^l The City of Manassas includes mail order licenses within this category.

^m The City of Newport News charges a \$30 tax if total gross receipts are between \$0-\$50K. It charges a \$50 tax if receipts are between \$50,001-\$100K. For gross receipts greater than \$100K, the applicable tax rate is charged.

ⁿ The City of Petersburg includes mail order licenses within this category.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2006 (continued)

| Locality | Fee | Minimum Tax | Tax Rate (per \$100) | | | | |
|--|--|-------------------|----------------------|--------------------|------------------------------------|-------------------------------|---|
| | | | Contracting | Retail | Repair, Personal, & Business Svcs. | Financial Real Estate & Prof. | Wholesale Gross Receipts or Gross Purchases |
| Cities (continued) | | | | | | | |
| Richmond | \$30 | \$0 ^o | \$0.19 | \$0.20 | \$0.36 | \$0.58 | \$0.22 P |
| Roanoke | \$50 | N/A | \$0.14 | \$0.20 | \$0.36 | \$0.58 | \$0.26 P |
| Salem | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.13 P |
| Staunton | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.40 | Tax schedule |
| Suffolk | N/A | \$30 | \$0.15 | \$0.20 | \$0.36 B, PE \$0.20 RP | \$0.58 F, PR \$0.30 RE | \$0.09 P |
| Virginia Beach | N/A | \$40 ^p | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.12 P |
| Waynesboro | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.15 P |
| Williamsburg | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 GR |
| Winchester | \$15 | N/A | \$0.16 | \$0.20 | \$0.36 ^q | \$0.58 | \$0.20 P |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | | | | |
| Accomack | \$50 | N/A | N/A | N/A | \$0.18 | \$0.29 | N/A |
| Albermarle | \$50 | N/A | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 P |
| Alleghany | \$15 | N/A | \$0.08 | \$0.10 | \$0.18 | \$0.29 | \$0.05 P |
| Amelia | N/A | N/A | \$0.16 | \$0.05 | \$0.09 | \$0.15 | \$0.05 |
| Amherst | \$10 | N/A | \$0.13 | N/A | \$0.31 ^r | \$0.50 | N/A |
| Arlington | N/A | N/A | \$0.16 | \$0.20 | \$0.35 | \$0.36 | \$0.08 GR |
| Augusta | N/A | N/A | \$0.16 | \$0.20 | \$0.30 ^s | \$0.30 | \$0.05 GR |
| Botetourt | N/A | \$10 | \$0.08 | \$0.10 | \$0.18 | \$0.29 | \$0.05 P |
| Campbell | Varies ^t | N/A | \$0.16 | \$0.20 | \$0.35 | \$0.50 | \$0.05 P |
| Caroline | N/A | \$30 | \$0.12 | \$0.15 | \$0.19 | \$0.49 | \$0.05 P |
| Chesterfield | N/A | \$10 ^u | \$0.14 | \$0.19 | \$0.33/ \$0.27 R | \$0.20 | \$0.10 P |
| Clarke | N/A | \$30 | N/A | N/A | N/A | N/A | N/A |
| Cumberland | N/A | \$30 ^v | \$0.05 | \$0.05 | \$0.05 | \$0.10 | \$0.05GR |
| Dinwiddie | N/A | \$30 | \$0.14 | \$0.16 | \$0.30 | \$0.45 | \$0.05 GR |
| Fairfax | \$10K-\$50K=\$30 >\$50K-\$100K=\$50 | N/A | \$0.11 | \$0.17 | \$0.19 | \$0.31 | \$0.04 P |
| Fauquier | N/A | N/A | \$0.085 | \$0.10 | \$0.187 | \$0.2975 | \$0.0425 P |
| Frederick | Varies ^w | N/A | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 P |
| Gloucester | \$50 | N/A | \$0.10 | \$0.10 | \$0.10 | \$0.12 | \$0.05 P |
| Goochland | N/A | \$25 | \$0.10 | \$0.05 | \$0.10/ \$0.05 R | \$0.15 | \$0.025 P |
| Greene | N/A | \$20 | \$0.12 | \$0.15 | \$0.27 | \$0.44 | \$0.04 P |
| Greensville | N/A | \$30 | \$0.16 | \$0.16 | \$0.30 | \$0.40 | \$0.05 P |
| Halifax | \$30 | N/A | \$0.08 | \$0.10 | \$0.18 | \$0.29 | \$0.025 P |
| Hanover | N/A | N/A | \$0.10 | N/A | N/A | N/A | N/A |
| Henrico | N/A | \$30 | \$0.15 | \$0.20 | \$0.20 | \$0.20 | Varies P ^x |
| Henry | N/A | \$30 | >\$100K= \$0.25 | >\$100K= \$0.15 | >\$100K= \$0.15 | >\$100K= \$0.25 | \$0.05 P |

Note: See last page of Table 15.2 for abbreviations and symbols.

N/A Not applicable.

^o The minimum tax in the City of Richmond begins when gross receipts equal \$100K: C:\$190; R:\$200; RP, PE, BS:\$360; F, RE, PR:\$580; W:\$220.

^p The City of Virginia Beach charges a tax of \$40 for all gross receipts between \$0-\$25K. It charges \$50 for gross receipts between \$25,001-\$100K. Anything over \$100K is charged according to the applicable tax rate.

^q The City of Winchester includes mail order licenses within this category.

^r The County of Amherst includes mail order licenses within this category.

^s The County of Augusta includes mail order licenses within this category.

^t Campbell County's license fees as follows: less than \$15K=\$20; \$15K-\$29,999=\$30; \$30K-\$99,999=\$40.

^u Chesterfield County has tax exclusion on first \$200K of gross receipts.

^v Cumberland County applies minimum tax of \$30 to receipts up to \$60K. Any receipts over \$60K are subject to applicable tax rate.

^w Frederick County fees as follows: \$4K-\$14,999=\$30; \$15K-\$24,999=\$50; \$25K-\$99,999=\$100.

^x 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.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2006 (continued)

| Locality | Fee | Minimum Tax | Tax Rate (per \$100) | | | | |
|-----------------------------|---|-------------------|----------------------|--------|------------------------------------|-------------------------------|---|
| | | | Contracting | Retail | Repair, Personal, & Business Svcs. | Financial Real Estate & Prof. | Wholesale Gross Receipts or Gross Purchases |
| Counties (continued) | | | | | | | |
| Isle of Wight | N/A | \$30 | \$0.10 | \$0.12 | \$0.20 | \$0.35 | \$0.05 P |
| James City | \$4K-\$50K=\$30 >\$50K-100K=\$50 | N/A | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 P |
| King George | N/A | \$25 | \$0.12 | \$0.10 | \$0.10 | \$0.25 | \$0.05 P |
| King William | N/A | \$30 ^y | \$0.16 | \$0.20 | \$0.20 | \$0.25 | \$0.05 P |
| Loudoun | \$30 | N/A | \$0.13 | \$0.17 | \$0.17 B/\$0.16 R \$0.23 PE | \$0.33 | \$0.05 P |
| Louisa | \$25 ^c | \$5 ^c | \$0.16 | N/A | N/A | N/A | N/A |
| Mathews | \$30 | N/A | \$0.05 | \$0.15 | \$0.05 | \$0.15 | \$0.05 P |
| Middlesex | \$30 | \$30 | \$0.05 | \$0.07 | \$0.12 | \$0.19 | \$0.02 P |
| Nelson | \$30 | N/A | N/A | N/A | N/A | N/A | N/A |
| New Kent | N/A | \$30 | \$0.14 | \$0.18 | \$0.32 | \$0.52 | \$0.05 P |
| Nottoway | \$10 | N/A | \$0.04 | \$0.05 | \$0.09 | \$0.15 | \$0.015 P |
| Page | N/A | \$20 | \$0.10 | \$0.10 | \$0.20 | \$0.30 | \$0.05 GR |
| Powhatan | \$50 | N/A | N/A | N/A | N/A | N/A | N/A |
| Prince George | \$1,001-\$25K=\$25 ^z \$25K-\$50K=\$50 | N/A | \$0.16 | \$0.15 | \$0.20 | \$0.20 | N/A |
| Prince William | N/A | \$0 ^{aa} | \$0.13 | \$0.17 | \$0.21 | \$0.33 | \$0.05 P |
| Roanoke | <\$100K=\$50 | N/A | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 P |
| Rockbridge | \$30 | N/A | \$0.10 | \$0.13 | \$0.23 | \$0.38 | \$0.05 P |
| Southampton | N/A | \$30 | \$0.10 | \$0.25 | \$0.25 | \$0.58 | \$0.05 P |
| Spotsylvania | N/A | N/A | \$0.08 | \$0.10 | \$0.18 ^{bb} | \$0.29 | \$0.025 P |
| Surry | N/A | \$30 | \$0.10 | \$0.15 | \$0.20 | \$0.30 | \$0.05 GR |
| Warren | Varies ^{cc} | \$0 | \$0.11 | \$0.14 | \$0.25 | \$0.39 | \$0.03 P |
| York | N/A | N/A | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 P |

Towns (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 ^{dd} | \$0.10 | \$0.20 | \$0.18 | \$0.20 | \$3M=\$30+\$0.13 >\$3M=\$0.10 |
| Alberta | \$30 | N/A | \$0.08 | \$0.10 | \$0.18 | \$0.30 | \$0.08 GR |
| Altavista | \$30 | \$30 | \$0.06 | \$0.085 | \$0.12 | \$0.085 | \$0.035 P |
| Appomattox | N/A | N/A | \$250 max. | \$0.05 | \$0.05 | \$0.05 | \$0.05 GR |
| Ashland | N/A | \$30 | \$0.08 | \$0.08 | \$0.08 | \$0.08 | \$0.08 P |
| Big Stone Gap | \$30 | N/A | \$0.16 | \$0.20 | \$0.20 | \$0.40 | \$0.13 |
| Blacksburg | Varies ^{ee} | N/A | \$0.10 | \$0.20 | \$0.23 | \$0.37 | \$0.05 P |
| Blackstone | N/A | N/A | \$0.11 | \$0.11 | \$0.20 | \$0.20 | \$0.05 P |
| Bluefield | N/A | \$10 | \$0.15 | \$0.15 | \$0.20 | \$0.40 | \$0.05 P |
| Boones Mill | N/A | \$25 | \$0.16 | \$0.25 ^{ff} | \$0.15 | \$0.25 | \$0.10 GR |
| Bowling Green | \$30 | N/A | \$0.15 | \$0.15 | \$0.15 | \$0.15 | \$0.05 P |
| Boyce | \$30 | N/A | N/A | N/A | N/A | N/A | N/A |
| Boydton | \$30 | N/A | \$0.12 | \$0.12 | \$0.12 | N/A | \$0.05 GR |
| Bridgewater | N/A | \$20 | \$0.12 | \$0.15 | \$0.15 | \$0.435 | \$0.05 P |
| Broadway | N/A | \$25 | \$0.08 | \$0.08 | \$0.08 | \$0.20 | \$0.04 P |
| Brodnax | \$30 | N/A | \$0.16 | \$0.20 | \$0.25 | \$0.25 | N/A |
| Buchanan | N/A | \$25 | \$0.10 | \$0.10 | \$0.10 | \$0.15 | \$0.05 GR |
| Cape Charles | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 P |
| Cedar Bluff | N/A | \$30 | \$0.15 | \$0.15 | \$0.15 | \$0.15 | \$0.05 P |
| Charlotte Ct. House | \$30 | N/A | N/A | N/A | N/A | N/A | N/A |

Note: See last page of Table 15.2 for abbreviations and symbols.

N/A Not applicable.

^y In King William County, if gross receipts are less than \$50K, a flat tax of \$30 is paid.

^z In Prince George County, the tax rate applies to gross receipts over \$50K. If gross receipts are over \$50K, no fee applies.

^{aa} In Prince William County, the tax rate is applied when gross receipts exceed \$100K.

^{bb} The County of Spotsylvania includes mail order licenses within this category.

^{cc} Warren County fees as follows: \$0-\$4K=\$0; \$4,001-\$10K=\$10; \$10,001-\$25K=\$30; \$25,001-\$50K=\$50; \$50,001 & over = tax rate applies.

^{dd} For the Town of Abingdon: C, R, PE, BS: \$25 and RS, F, R, E, BR: \$20.

^{ee} In the Town of Blacksburg, the fee varies from \$30 to \$50 on a sliding scale of gross receipts up to \$50K. Once \$50K in gross receipts is reached, the rate is charged.

^{ff} In the Town of Boones Mill, a retail sales tax is charged on profit.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2006 (continued)

| Locality | Fee | Minimum Tax | Tax Rate (per \$100) | | | | |
|----------------------------|--------------------|-------------|----------------------|----------------------|------------------------------------|-------------------------------|---|
| | | | Contracting | Retail | Repair, Personal, & Business Svcs. | Financial Real Estate & Prof. | Wholesale Gross Receipts or Gross Purchases |
| Towns (continued) | | | | | | | |
| Chase City | N/A | \$30 | \$0.14 | \$0.14 | \$0.22 | \$0.30 | \$0.05 P |
| Chatham | N/A | \$30 | \$0.16 | \$0.20 | \$0.20 | \$0.20 | \$0.05 |
| Cheriton | \$60 | N/A | N/A | N/A | N/A | N/A | N/A |
| Chilhowie | N/A | N/A | \$0.135 | \$0.135 | \$0.135 | \$0.135 | \$0.05 P |
| Chincoteague ⁹⁹ | N/A | \$30 | \$0.13 | \$0.13 | \$0.13 | \$0.13 | \$0.05 P |
| Christiansburg | N/A | \$30 | \$0.10 | \$0.10 | \$0.20 | \$0.32 | \$0.10 P |
| Claremont | \$28 ^{hh} | N/A | \$0.08 | \$0.15 | \$0.15 | \$0.15 | \$0.05 |
| Clarksville | N/A | \$30 | \$0.16 | \$0.15 | \$0.22 R \$0.17 PE, B | \$0.27 F \$0.32 RE, PR | \$0.05 P |
| Clifton Forge | \$0.15/\$100 | \$29.50 | N/A | N/A | N/A | N/A | \$0.24 GR |
| Clintwood | N/A | \$30 | \$0.15 | \$0.15 | \$0.15 | \$0.20 | \$0.10 P |
| Coeburn | N/A | \$30 | \$0.16 | \$0.15 | \$0.20 | \$0.20 | \$0.13 P |
| Colonial Beach | N/A | N/A | \$0.16 | \$0.20 | \$0.36 | \$0.58 | \$0.05 |
| Courtland | N/A | \$10 | \$0.02 | \$0.02 | \$0.20 | \$0.55 | 50k=\$0.55 |
| Crewe | N/A | \$15 | \$0.15 | \$0.15 | \$0.15 | \$0.15 | \$0.15 GR |
| Culpeper | N/A | \$30 | \$0.10 | \$0.13 | \$0.23 | \$0.36 | \$0.05 P |
| Damascus | N/A | \$30 | \$0.16 | \$0.20 | \$0.20 | \$0.20 | \$0.05 P |
| Dayton | \$20 | N/A | \$0.12 | \$0.15 | \$0.20 | \$0.30 | \$0.05 P |
| Dillwyn | N/A | \$30 | \$0.08 | \$0.08 | \$0.08 | \$0.08 | \$0.05 GR |
| Dublin | N/A | \$30 | \$0.14 | \$0.16 | \$0.07 | \$0.15 | \$0.05 P |
| Dumfries | N/A | \$30 | \$0.12 | \$0.15 | \$0.20 | \$0.40 | \$0.03 |
| Edinburg | N/A | \$15 | \$0.13 ⁱⁱ | \$0.13 ⁱⁱ | \$0.13 ⁱⁱ | \$0.15 | \$0.05 P |
| Elkton | \$30 | N/A | N/A | N/A | \$0.18 | \$0.29 | \$0.05 GR |
| Farmville | \$10 | N/A | \$0.16 | \$0.20 | \$0.36 | \$0.45 | \$0.20 P |
| Fincastle | N/A | \$10 | \$0.06 | \$0.08 | \$0.14 | \$0.23 | \$0.04 P |
| Floyd | \$30 | N/A | \$0.10 | \$0.12 | \$0.23 | \$0.23 | \$0.50 |
| Front Royal | N/A | N/A | \$0.08 | \$0.12 | \$0.20 | \$0.36 | \$0.08 P |
| Glade Spring | \$30 | N/A | \$0.16 | \$0.20 | \$0.22 | \$0.25 | \$0.13 P |
| Glasgow | \$30 | N/A | \$0.02 | \$0.03 | \$0.07 | \$0.08 | \$0.05 P |
| Gordonsville | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.40 | \$0.15 GR |
| Gretna | N/A | \$30 | \$0.13 | \$0.13 | \$0.13 | \$0.13 | N/A |
| Halifax | N/A | N/A | \$0.10 | \$0.10 | \$0.10 | \$0.10 | \$0.10 GR |
| Hallwood | \$50 | N/A | N/A | N/A | N/A | N/A | N/A |
| Hamilton | N/A | \$30 | \$0.09 | \$0.17 | \$0.23 | \$0.33 | \$0.05 P |
| Herndon | N/A | \$30 | \$0.13 | \$0.13 | \$0.21 | \$0.40 | \$0.05 P |
| Hillsville ^{jj} | \$30 | N/A | \$0.15 | \$0.15 | \$0.15 | \$0.15 | \$0.05 P |
| Hurt | N/A | \$30 | \$0.10 | \$0.15 | \$0.22 | \$0.15 | \$0.05 P |
| Iron Gate | N/A | \$30 | \$0.15 | \$0.15 | \$0.15 | \$0.15 | \$0.15 GR |
| Ivor | \$20 | N/A | N/A | N/A | N/A | N/A | N/A |
| Kenbridge | N/A | N/A | \$0.10 | \$0.12 | \$0.20 | \$0.25 | \$0.05 P |
| Keysville | N/A | \$30 | \$0.04 | \$0.04 | \$0.04 | \$0.04 | \$0.02 GR |
| Kilmarnock | \$30 | \$30 | \$0.12 | \$0.08 | \$0.12 RP, B \$0.18 PE | \$0.35 | \$0.023 P |
| La Crosse | N/A | N/A | \$0.10 | \$0.10 | \$0.10 | \$0.15 | \$0.03 P |
| Lawrenceville | \$30 | N/A | \$0.08 | \$0.10 | \$0.18 | \$0.30 | \$0.08 GR |
| Lebanon | \$30 | \$30 | \$0.10 | \$0.10 | \$0.10 | \$0.10 | \$0.10 GR |
| Leesburg | N/A | \$20 | \$0.10 | \$0.10 | \$0.15 | \$0.20 | \$0.075 GR |

Note: See last page of Table 15.2 for abbreviations and symbols.

N/A Not applicable.

⁹⁹ The maximum tax that the Town of Chincoteague charges for each category is \$500.

^{hh} In the Town of Claremont, the license fee for contracting is \$28 with gross receipts of \$1K-\$35K.

ⁱⁱ For the Town of Edinburg, the tax rate breaks down as follows: If gross receipts are less than \$15K, then the tax is \$15; \$15,001-\$50K, then rate is \$0.13/\$100; \$50,001-\$150K, then rate is \$0.11/\$100; if greater than \$150K, then \$0.09/\$100.

^{jj} The Town of Hillsville requires a \$30 minimum annual fee. The fee may be greater if the amount of gross receipts results in a higher tax liability.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2006 (continued)

| Locality | Fee | Minimum Tax | Tax Rate (per \$100) | | | | |
|--------------------------|--------|--------------------|----------------------|-----------------------|------------------------------------|-------------------------------|--|
| | | | Contracting | Retail | Repair, Personal, & Business Svcs. | Financial Real Estate & Prof. | Wholesale Gross Receipts or Gross Purchases |
| Towns (continued) | | | | | | | |
| Louisa | N/A | \$30 | \$0.15 | \$0.175 | \$0.175 | \$0.175 | \$0.05 P |
| Lovettsville | N/A | \$30 ^{kk} | \$0.15 | \$0.15 | \$0.15 | \$0.15 | \$0.05 GR |
| Luray | N/A | \$30 | \$0.10 | \$0.12 | \$0.25 | \$0.25 | \$0.05 P |
| Marion | N/A | \$30 | \$0.15 | \$0.19 | \$0.20 | \$0.25 | \$0.05 P |
| McKenney | N/A | \$20 | \$0.05 | \$0.05 | \$0.05 | \$0.05 | \$0.05 P |
| Middletown | N/A | \$30 | \$0.16 | \$0.20 | \$0.20 | \$0.20 | \$0.05 GR |
| Mineral | \$25 | N/A | \$0.10 | \$0.10 | \$0.10 | \$0.10 | \$0.05 P |
| Montross | \$30 | N/A | N/A | N/A | N/A | N/A | N/A |
| Narrows | N/A | \$30 | \$0.16 | \$0.20 | \$0.20 | \$0.26 | \$0.15 |
| New Market | \$10 | \$10 ^{ll} | \$0.10 | \$0.10 | \$0.10 | \$0.10 | \$0.05 P |
| Occoquan | N/A | \$30 | \$0.16 | \$0.20 | \$0.20 | \$0.33 | \$0.05 GR |
| Onancock | \$30 | N/A | \$0.08 | \$0.10 ^{mmm} | \$0.18 | \$0.29 | \$0.025 |
| Pamplin | \$30 | N/A | N/A | N/A | N/A | N/A | N/A |
| Pearisburg | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.28 | \$0.05 GR |
| Pembroke | \$30 | N/A | \$0.16 | \$0.20 | \$0.30 | \$0.58 | \$0.15 |
| Pennington Gap | N/A | \$30 | \$0.15 | \$0.15 | \$0.15 | \$0.15 | \$0.13 GR |
| Phenix | \$15 | N/A | N/A | N/A | N/A | N/A | N/A |
| Pound | N/A | \$30 | \$0.08 | \$0.10 | \$0.18 | \$0.25 | \$0.07 GR |
| Pulaski | N/A | N/A | \$0.16 | \$0.16 | \$0.20 | \$0.40 | <\$2M=\$0.13 \$2M-\$3M=\$0.05 >\$3M=\$0.01 |
| Purcellville | N/A | \$20 | \$0.14 | \$0.17 | \$0.17 | \$0.17 | \$0.05 P |
| Remington | N/A | \$30 | \$0.10 | \$0.10 | \$0.14 | \$0.10 | \$0.05 GR |
| Rich Creek | N/A | \$30 | \$0.16 | \$0.15 | \$0.20 | \$0.20 | \$0.10 GR |
| Richlands | N/A | N/A | \$0.16 | \$0.20 | \$0.20 ⁿⁿ | \$0.30 | \$0.05 P |
| Rocky Mount | N/A | \$30 | \$0.16 | \$0.13 | \$0.30 | \$0.50 | \$0.05 P |
| Round Hill | \$30 | \$30 | \$0.16 | \$0.16 | \$0.16 B, R \$0.24 PE | \$0.24 PR | \$0.05 GR |
| Rural Retreat | N/A | \$10 | \$0.10 | \$0.10 | \$0.10 | \$0.10 | \$0.10 GR |
| Saint Paul | N/A | \$30 | \$0.16 | \$0.17 | \$0.17 | \$0.30 | \$0.13 GR |
| Shenandoah | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.35 | \$0.05 GR |
| Smithfield | N/A | \$30 | \$0.10 ^{oo} | \$0.12 ^{pp} | \$0.20 ^{qq} | \$0.35 ^{rr} | \$0.05 P |
| South Boston | N/A | \$30 | \$0.08 | \$0.10 | \$0.18 | \$0.29 | \$0.10 P |
| South Hill | N/A | \$30 | \$0.10 | \$0.125 | \$0.21 | \$0.31 | \$0.05 P |
| Stanley | N/A | \$30 | \$0.10 | \$0.17 | \$0.25 | \$0.20 | \$0.05 P |
| Strasburg | N/A | \$15 | \$0.11 | \$0.13 | \$0.13 | \$0.19 | \$0.05 P |
| Stuart | N/A | \$50 | \$0.08 | \$0.10 | \$0.18 | \$0.29 | \$0.29 GR |
| Surry | Varies | N/A | \$0.08 | \$0.045 | \$0.15 | \$0.25 | \$0.03 |
| Tangier | \$35 | N/A | N/A | N/A | N/A | N/A | N/A |
| Tappahanock | N/A | \$25 | \$0.06 | \$0.11 | \$0.26 | \$0.45 | \$0.05 GR |
| Tazewell | \$20 | N/A | \$0.15 | \$0.15 | \$0.15 | \$0.15 | \$0.05 GR |
| The Plains | \$20 | N/A | \$0.14 | \$0.14 | \$0.14 | \$0.14 | \$0.14 GR |
| Timberville | N/A | \$15 | \$0.11 | \$0.11 | \$0.11 | \$0.33 | \$0.06 P |

Note: See last page of Table 15.2 for abbreviations and symbols.

N/A Not applicable.

^{kk} The Town of Lovettsville applies a \$30 minimum tax to gross receipts of \$20K or less. Receipts over \$20K are charged at the applicable tax rate.

^{ll} The Town of New Market charges a \$10 minimum. If GR > \$10K, then the town will charge \$0.10/\$100. For wholesale, if GR < \$20,000, then the town will charge \$0.05/\$100.

^{mmm} The Town of Onancock charges a rate of \$0.025/\$100 to mail order businesses.

ⁿⁿ The Town of Richlands levies a rate of \$0.30/\$100 on the first \$50,000 in gross receipts, \$0.25/\$100 on the second \$50,000, and \$0.20/\$100 on anything over \$100,000.

^{oo} In the Town of Smithfield, the contracting rate is \$0.10 per \$100 up to \$1.5M. Add an additional \$0.0666 per \$100 for gross receipts over \$1.5M.

^{pp} In the Town of Smithfield, the retail rate is \$0.12 per \$100 up to \$1.5M in gross receipts. Add an additional \$0.08 per \$100 for gross receipts over \$1.5M.

^{qq} In the Town of Smithfield, the repair, business, and personal rate is \$0.20 per \$100 up to \$1.5M. Add an additional \$0.133 per \$100 for gross receipts over \$1.5M.

^{rr} In the Town of Smithfield, the financial, real estate, and professional rate is \$0.35 per \$100 up to \$1.5M. Add an additional \$0.233 per \$100 for gross receipts over \$1.5M.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2006 (continued)

| Locality | Fee | Minimum Tax | Tax Rate (per \$100) | | | | |
|--------------------------|------------|-------------|----------------------|--|------------------------------------|------------------------------------|---|
| | | | Contracting | Retail | Repair, Personal, & Business Svcs. | Financial Real Estate & Prof. | Wholesale Gross Receipts or Gross Purchases |
| Towns (continued) | | | | | | | |
| Troutville | N/A | \$10 | \$0.07 | \$0.08 | \$0.15 | \$0.22 | \$0.04 |
| Urbanna | \$50-\$100 | \$50 | N/A | N/A | N/A | N/A | N/A |
| Victoria | \$0.50 | \$30 | \$0.16 | \$0.15 | \$0.20 | \$0.20 | \$0.05 GR |
| Vienna | N/A | \$30 | \$0.12 | \$0.17 | \$0.22 | \$0.52 | \$0.10 GR |
| Vinton | N/A | \$30 | \$0.16 | \$0.20 | \$0.30 | \$0.35 | \$0.05 P |
| Wachapreague | \$30 | N/A | N/A | N/A | N/A | N/A | N/A |
| Warrenton | N/A | \$30 | \$0.085 | \$0.10 | \$0.187 | \$0.2975 | \$0.0425 P |
| Warsaw | N/A | N/A | \$0.07 | <\$1M=\$0.08 \$1M<\$0.06≤\$3M \$3M<\$0.05≤\$5M >\$5M=\$0.03 | \$0.15 | \$0.07 F \$0.15 RE \$0.19 PR | \$0.05 P |
| Waverly | N/A | \$25 | \$0.05 | \$0.06 | \$0.06 | \$0.20 | \$0.05 P |
| West Point | N/A | \$30 | \$0.16 | \$0.20 | \$0.36 | \$0.50 | \$0.05 |
| Windsor | N/A | \$30 | \$0.08 | \$0.08 | \$0.14 ^{ss} | \$0.15 | \$0.04 P |
| Wise | N/A | \$30 | \$0.15 | \$0.20 | \$0.20 | \$0.25 | \$0.05 P |
| Woodstock | N/A | N/A | \$0.10 | \$0.13 | \$0.13 | \$0.18 | \$0.05 GR |
| Wytheville | N/A | \$30 | \$0.13 | \$0.17 | \$0.25 | \$0.35 | \$0.05 P |

N/A Not applicable.

^{ss} The Town of Windsor includes mail order licenses within this category.

Key to Abbreviations:

- | | |
|--------------------------------|-----------------|
| B: Business Service | R: Retail |
| C: Contractors | RE: Real Estate |
| F: Financial | RP: Repair |
| GR: Based on Gross Receipts | W: Wholesale |
| P: Based on Purchases for Sale | K: Thousands |
| PE: Personal Service | M: Millions |
| PR: Professional | |

Table 15.3
Taxes and Fees on Peddlers and Itinerant Merchants, 2006

| Locality | Annual Amount (Unless Otherwise Stated) | | |
|---|--|--|---|
| | Retail Peddlers | Retail Itinerant Merchants | Wholesale Peddlers & Itinerant Merchants |
| Cities (Note: all cities responded to the survey. Those that answered "not applicable" to all items in this table are excluded.) | | | |
| Alexandria | \$500 | \$500 | \$250 non-consumables \$500 consumables |
| Bedford | \$500 | \$500 | \$25 annually |
| Bristol | \$50 decal | \$50 per day | \$50 per day |
| Buena Vista | \$500 | \$500 | \$500 |
| Charlottesville | \$125 | \$125 | \$125 |
| Chesapeake | \$50 annual | \$50 on receipts < \$100K \$500 on receipts >\$100K | Wholesale: \$50 itinerant; \$50 on receipts < \$100K \$500 on receipts > \$100K |
| Colonial Heights | \$500 non-food \$50 perishables, food | \$500 non-food \$50, perishables, food | \$500 non-food \$50, perishables, food |
| Covington | \$100-\$500 | \$100-\$500 | \$100-500 |
| Danville | \$50 | \$500 | \$500 |
| Emporia | \$500 | \$500 | \$0.05/\$100 gross receipts |
| Fairfax | \$30 | \$30 | \$0.05/\$100 gross receipts |
| Falls Church | \$30 minimum, \$0.19/\$100 | \$30 minimum, \$0.19/\$100 | \$30 minimum, \$0.08/\$100 |
| Franklin | \$10-\$200 | \$200 | \$50 on first \$10K of purchases, \$0.10 per \$100 thereafter |
| Fredericksburg | \$200 | \$200 | \$25 or \$0.05/\$100 on gross purchases |
| Galax | \$200 | \$500 | \$50-\$500 |
| Hampton | \$50-\$500 | \$500 | \$0.15 per \$100 of purchases |
| Harrisonburg | \$500 | \$500 | N/A |
| Hopewell | \$500 | \$500 | \$500 |
| Lexington | \$500 | \$500 | N/A |
| | \$50 if consumable ^a | \$50 if consumable ^a | |
| Lynchburg | \$0.20/\$100 of gross receipts | \$500 | \$0.28/\$100 of gross purchases |
| Manassas | \$500 | \$500 | \$500 |
| Manassas Park | \$100 | \$100 | \$100 |
| Martinsville | \$50 | \$50 | \$50 |
| Newport News | \$325 | \$325 | License fee: \$30-50 License tax: \$0.20 per \$100 purchases |
| Norfolk | \$500 \$50 food peddlers | \$500 | \$50 plus \$0.15/\$100 purchases |
| Norton | \$30 (minimum) | \$30 (minimum) | \$30 (minimum) |
| Petersburg | \$500 per year | \$500 per year | \$500 per year |
| Poquoson | \$500 per year | \$500 per year | N/A |
| Portsmouth | \$50 perishables; \$500 non-perishables | \$500 per year | \$0.15 per \$100 gross purchases; \$500 per year |
| Radford | \$50.75 | \$50.75 | \$50.75 |
| Richmond | \$225 | \$500 | \$500 |
| Roanoke | \$50 | \$50 perishables; \$500 non-perishables | \$50 if purchases < \$100K; or \$44 + \$0.26/\$100 if > \$100K |
| Salem | \$200 | \$500 | \$500 |
| Staunton | \$200 per 72 hour event; Not to exceed \$500 per year | \$200 per 72 hour event; Not to exceed \$500 per year | \$200 per 72 hour event; Not to exceed \$500 per year |
| Suffolk | \$500 | \$200 | \$50 |
| Virginia Beach | \$500 | \$500 | \$500 |
| Waynesboro | \$250 plus \$0.20 per \$100 | \$500 | \$30 plus \$0.15 per \$100 |
| Williamsburg | N/A | \$500 | \$500 |
| Winchester | \$30 or \$0.20 per \$100, not to exceed \$500 | \$30 or \$0.20 per \$100, not to exceed \$500 | \$50 on first \$10,000 purchases; \$0.20/\$100 thereafter |

N/A Not applicable.

^a Must operate exclusively from a marked motor vehicle.

Table 15.3 Taxes and Fees on Peddlers and Itinerant Merchants, 2006 (continued)

| Locality | Annual Amount (Unless Otherwise Stated) | | |
|--|---|--|---|
| | Retail Peddlers | Retail Itinerant Merchants | Wholesale Peddlers & Itinerant Merchants |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | |
| Accomack | \$10 | \$50 | \$50 |
| Albemarle | \$500 | \$500 | \$50 |
| Alleghany | \$500 | \$500 | \$500 |
| Amherst | \$50 per year | \$200 per month or \$500 per year | N/A |
| Appomattox | N/A | \$500 | \$500 |
| Arlington | \$500 | \$500 | \$0.08/\$100 gross receipts |
| Augusta | \$500 | \$500 | \$100 |
| Botetourt | \$300 | \$300 | \$300 |
| Campbell | \$50 | \$50 | \$50 |
| Caroline | \$30 | \$30 | N/A |
| Chesterfield | \$25-\$500 | \$50-\$500 | \$0.10/\$100 gross purchases |
| Clarke | \$30 | \$30 | \$30 |
| Cumberland | \$25 | \$25 | \$25 |
| Dinwiddie | \$500, \$25 perishables | \$500 | \$500 |
| Essex | \$500 | \$500 | \$500 |
| Fairfax | \$40 | \$40 | \$40 |
| Fauquier | \$500 | \$500 | Same as for non-itinerant wholesalers |
| Franklin | \$50-\$500 | N/A | \$50-\$500 |
| Frederick | \$30 or \$50 if under \$100,000 gross receipts | \$500 | \$0.05/\$100 gross receipts over \$100K; Itinerant: \$500 |
| Gloucester | \$500 | \$500 | \$500 |
| Goochland | \$250 perishables \$500 non-perishables | \$250 perishables \$500 non-perishables | \$250 perishables \$500 non-perishables |
| Greene | \$500 | \$500 | \$500 |
| Greensville | \$0.16/\$100 | \$0.16/\$100 | \$0.05/\$100 |
| Halifax | \$50 | \$100 per day to \$500 per year | \$100 per day to \$500 per year |
| Henrico | \$50 perishables \$200 non-perishables | \$0.20/\$100 gross receipts (\$200 minimum) | Wholesale: varies Itinerant: \$0.20/\$100 gross receipts (\$200 minimum) |
| Henry | \$50 | \$500 | \$50 - \$500 |
| Isle of Wight | \$10 | \$10 | \$10 |
| James City | \$30 | \$500 | \$30 |
| King George | \$500 | \$500 | \$500 |
| King William | \$500 | \$500 | \$500 |
| Loudoun | \$500 | \$500 | \$500 |
| Mathews | \$200 | \$200 | \$200 |
| Middlesex | \$150 | \$150 | \$150 |
| Nelson | \$30 | \$30 | \$30 |
| New Kent | \$30 minimum | \$30 minimum | \$30 minimum |
| Nottoway | \$500 | \$500 | \$500 |
| Page | \$300 | \$300 | N/A |
| Powhatan | \$50 | \$50 | \$50 |
| Prince George | \$300 | N/A | N/A |
| Prince William | \$500 | \$500 | \$500 |
| Roanoke | \$50/mo. to \$150 per year (perishables); \$250/mo. to \$500 per year (non-perishables) | \$250 perishables \$500 non-perishables | N/A |
| Rockbridge | \$300 | \$300 | \$300 |
| Southampton | \$30 | \$30 | \$30 |
| Spotsylvania | \$0.10/\$100 gross receipts | \$0.10/\$100 gross receipts | \$0.10/\$100 gross receipts |
| Warren | \$500 \$250 (perishables; fireworks) | \$500 | \$500 |
| York | \$1 minimum; \$0.20 per \$100 gross receipts | \$1 minimum; \$0.20 per \$100 gross receipts | \$1 minimum; \$0.05 per \$100 gross purchases |

N/A Not applicable.

Table 15.3 Taxes and Fees on Peddlers and Itinerant Merchants, 2006 (continued)

| Locality | Annual Amount (Unless Otherwise Stated) | | |
|--|--|--|--|
| | Retail Peddlers | Retail Itinerant Merchants | Wholesale Peddlers & Itinerant Merchants |
| Towns (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 |
| Alberta | \$50 annually | \$0.20/\$100 gross receipts | \$0.05/\$100 gross receipts |
| Altavista | \$250 | \$50 perishable \$250 non-perishable | N/A |
| Appomattox | \$500 | \$500 | \$500 |
| Ashland | \$250 per six months | \$250 per six months | \$250 per six months |
| Big Stone Gap | \$30 | \$30 | \$30 |
| Blacksburg | \$30 | \$500 | \$500 |
| Blackstone | \$50 with surety bond for \$5,000 | \$50 with surety bond for \$5,000 | itinerant: \$50 with surety bond for \$5,000 Wholesale: \$0.50 per \$100 gross receipts |
| Boones Mill | \$50 | \$50 | \$50 |
| Bowling Green | \$50 | \$50 | N/A |
| Boydton | \$100 | \$100 | \$100 |
| Bridgewater | \$200 | \$200 | \$200 |
| Broadway | \$500 | N/A | N/A |
| Brodnax | \$500 | \$50 per month | \$50 per month |
| Buchanan | \$500 | N/A | \$500 |
| Cape Charles | N/A | \$500 | N/A |
| Charlotte Court House | \$30.00 | \$30.00 | \$30.00 |
| Chase City | \$500 first year, renewal at \$0.14 per \$100 gross receipts | \$500 first year, renewal at \$0.14 per \$100 gross receipts | \$500 first year, renewal at \$0.14 per \$100 gross receipts |
| Chatham | \$50 | \$500 | N/A |
| Chilhowie | \$500 per day | \$500 per day | \$500 per day |
| Chincoteague | \$500 | \$500 | \$100 per truck; \$500 on foot |
| Christiansburg | \$100 | \$500 | \$100 |
| Claremont | \$30 with gross receipts of \$1,000 to \$20,000 | N/A | N/A |
| Clarksville | \$500 | \$500 | \$500 |
| Clifton Forge | \$285 | \$285 | \$285 |
| Clintwood | \$500 | \$500 | N/A |
| Coeburn | \$30 | \$30 | \$30 |
| Colonial Beach | \$20 per month | \$20 per month | N/A |
| Courtland | \$500 | \$500 | \$500 |
| Crewe | \$500 | \$500 | \$500 |
| Culpeper | \$500 | \$500 | N/A |
| Damascus | \$250 | \$250 | N/A |
| Dayton | \$200 | \$200 | N/A |
| Dillwyn | \$500 | \$500 | N/A |
| Dublin | \$250 | \$250 | \$250 |
| Edinburg | \$100 | \$100 | \$100 |
| Elkton | \$30 | N/A | \$30 |
| Farmville | \$100 plus \$10 filing fee | \$100 plus \$10 filing fee | \$100 plus \$10 filing fee |
| Floyd | \$500 | \$500 | \$500 |
| Front Royal | \$50 perishable \$500 non-perishable | \$50 perishable \$500 non-perishable | \$50 perishable \$500 non-perishable |
| | \$100 per season (Christmas trees, fireworks) | \$100 per season (Christmas trees, fireworks) | \$100 per season (Christmas trees, fireworks) |
| Glade Spring | \$500 | \$500 | \$500 |
| Gretna | \$25 bimonthly | \$250 | N/A |
| Halifax | \$300 per application | \$300 per application | \$300 per application |
| Hallwood | \$50 | \$50 | \$50 |
| Hamilton | \$500 per year | \$500 per year | \$500 per year |

N/A Not applicable.

Table 15.3 Taxes and Fees on Peddlers and Itinerant Merchants, 2006 (continued)

| Locality | Annual Amount (Unless Otherwise Stated) | | |
|--------------------------|---|---|---|
| | Retail Peddlers | Retail Itinerant Merchants | Wholesale Peddlers & Itinerant Merchants |
| Towns (continued) | | | |
| Haysi | \$25 | \$25 | \$25 |
| Herdon | \$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 | \$25 per day; not to exceed \$500 per year |
| Hurt | \$50 | \$50 perishable \$200 non-perishable | N/A |
| Iron Gate | \$150 | \$150 | \$150 |
| Ivor | \$20 | \$20 | \$20 |
| Kenbridge | \$300/year or \$40/day | \$300/year or \$40/day | N/A |
| Keysville | \$50 | \$50 | \$50 |
| Kilmarnock | \$50 | \$50-\$500 | N/A |
| La Crosse | \$100 | \$100 | \$100 |
| Lawrenceville | \$50 plus \$30 fee | \$50 plus \$30 fee | \$50 plus \$30 fee |
| Lebanon | \$500 | \$500 | \$500 |
| Leesburg | \$250 | \$250 | N/A |
| Louisa | \$200 | \$200 | \$200 |
| Luray | \$500 | \$500 | \$500 |
| Marion | \$500 | \$500 | \$500 |
| McKenney | \$225 | \$225 | \$100 |
| Mineral | N/A | N/A | \$200 |
| Montross | \$500 | \$500 | \$500 |
| Narrows | \$200 | \$200 | \$25 for \$100,000 in sales plus 0.15/\$100 for excess |
| New Market | \$100 | \$500 | \$100 - 500 |
| Occoquan | \$500 | \$500 | \$0.05/\$100 gross receipts |
| Onancock | \$25 | \$25 | \$25 |
| Pamplin | \$2.50 per month | \$2.50 per month | \$2.50 per month |
| Pearisburg | \$200 | \$200 | N/A |
| Pennington Gap | \$30 | \$30 | \$30 |
| Phenix | \$100 per year | \$100 per year | \$100 per year |
| Pound | \$30 minimum | \$30 minimum | N/A |
| Pulaski | \$30 | \$500 | \$500 |
| Remington | N/A | N/A | \$250 |
| Rich Creek | \$500 | \$500 | N/A |
| Richlands | \$250 | \$500 | \$0.05 per \$100 of purchases |
| Rocky Mount | \$50 perishable \$500 non-perishable | \$50 perishable \$500 non-perishable | N/A |
| Round Hill | \$10 | \$10 | \$10 |
| Rural Retreat | \$250-\$500 | \$250-\$500 | \$250-\$500 |
| Saint Paul | \$0.17/ \$100 or \$30 min. | \$0.17/ \$100 or \$30 min. | N/A |
| Shenandoah | \$500 | \$500 | \$500 |
| South Boston | \$100 per day or \$500 | \$100 per day or \$500 | \$100 per day or \$500 |
| South Hill | \$500 | \$500 | \$500 |
| Stanley | \$25 per day | \$25 per day | N/A |
| Strasburg | \$75 | N/A | N/A |
| Stuart | \$300 | \$300 | N/A |
| Surry | \$150 | \$150 | N/A |
| Tappahannock | \$500 | \$500 | \$.05/\$100 gross receipts |
| Tazewell | \$100 per day | N/A | N/A |
| Timberville | \$50 | \$50 | \$50 |
| Victoria | \$100.50 | \$100.50 | \$100.50 |
| Vienna | \$25 per vehicle | \$25 per vehicle | \$25 per vehicle |
| Vinton | \$250 per month | \$500 per month | \$50 per month |
| Wakefield | \$250; some exceptions \$10 or \$20 | N/A | N/A |

N/A Not applicable.

Table 15.3 Taxes and Fees on Peddlers and Itinerant Merchants, 2006 (continued)

| Locality | Annual Amount (Unless Otherwise Stated) | | |
|--------------------------|---|---|---|
| | Retail Peddlers | Retail Itinerant Merchants | Wholesale Peddlers & Itinerant Merchants |
| Towns (continued) | | | |
| Warrenton | \$250 | \$500 | N/A |
| Warsaw | \$10 | \$200 first 30 days, \$200 next 30 days, \$100 thereafter to \$500/yr. | \$200 first 30 days, \$200 next 30 days, \$100 thereafter to \$500/yr. |
| Waverly | \$35 | \$100 | \$100 |
| West Point | \$30 minimum; \$0.60/\$100 gross receipts | \$30 minimum; \$0.60/\$100 gross receipts | N/A |
| Windsor | \$30 | \$30 | \$30 |
| Wise | \$30 | \$30 | \$30 |
| 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 |
| N/A Not applicable. | | | |

Section 16

Motor Vehicle Local License Tax, 2006

In fiscal year 2005, the motor vehicle local license tax, popularly known as the local decal tax, accounted for 1.2 percent of the total tax revenue for cities, 1.3 percent for counties, and 2.5 percent for large towns. These are averages; the relative importance of this tax in individual cities, counties, and large towns varies significantly. For information on individual localities see Appendix C.

Section 46.2-752 of the *Code of Virginia* authorizes cities, counties, and towns to levy a license tax on motor vehicles, trailers, and semitrailers. The amount of the tax may not be greater than the tax imposed by the state. Currently, the state license plate fees for non-commercial passenger vehicles are \$23 for those weighing under 4,000 pounds and \$28 for heavier vehicles (§ 46.2-694). The *Code* stipulates similar guidelines for commercial vehicles, buses and other motor vehicles. The *Code* also provides for a \$4 addition to the state license fee for emergency medical service programs (§ 46.2-694) and provides for a \$1.50 addition for the official motor vehicle safety inspection program to be paid at registration (§ 46.2-1168). Finally, House Bill 1400, the Acts of Assembly, Chapter 1042, Section 1-257, authorizes a special license plate program in commemoration of the 400th anniversary of the founding of Jamestown in 2007. The bill authorizes a mandatory \$1 fee until the program expires in 2008.

Most local governments adhere to a \$23 ceiling for a vehicle weighing less than 4,000 pounds. However, the *Code* is unclear about whether the limitation on the local tax applies to the \$23 basic state tax or to that tax plus add-on taxes for medical service programs, for the safety inspection program, and for the Jamestown anniversary commemoration. If the more liberal interpretation is used, the cap becomes \$29.50 for a vehicle weighing less than 4,000 pounds.

No locality may impose a license tax on any vehicle when the owner pays a similar tax to the locality in which the vehicle is normally stored. Furthermore, no locality may impose a local license tax on any vehicle that is owned by a nonresident of such locality and is used exclusively for pleasure or personal transportation. Vehicles used for state business by nonresident officials, dealer demonstration vehicles, and the vehicles of common carriers are also exempt from local license taxes.

The situs for the assessment of motor vehicles is clarified in § 58.1.3511. Business vehicles with a weight of 10,000 pounds or less are considered to be in the jurisdiction in

which the owner of the business: (1) is required to file a tangible personal property tax return for any vehicle used in the business, and (2) has a definite place of business from which the use of the business vehicle is directed or controlled.

If a town within a county levies a motor vehicle license tax, the county must credit the owner with the tax paid to the town. Also, if the town tax is equal to the maximum allowed by law, then the county may not impose any further tax. Likewise, no county license tax may be imposed on vehicles that are subject to license taxes imposed by a town constituting a separate school district (§ 46.2-752).¹

Table 16.1 presents the local motor vehicle license taxes on automobiles, motorcycles, and trucks. Thirty-eight cities report imposing the tax. Williamsburg does not charge residents for decals. Ninety-two of the counties, all except Buchanan, Gloucester and James City, impose the tax. Of the reporting towns, 139 say they levy the tax. Column one indicates the date that a decal, if applicable, must be affixed to a motor vehicle to denote payment of license fees. The second column gives the tax rate on private passenger vehicles. Most localities levy a flat tax between \$20 and \$29.50, with the median tax for cities, counties, and towns being \$20. The table also shows the exemption status for elderly or disabled persons. Five cities and counties offer tax relief for the elderly, while 10 exempt the disabled from this tax. The final two columns give the tax rate on motorcycles and trucks. The tax ranges from \$5 to \$29.50 for the former and from \$5 up to \$250 (depending on weight) for the latter. The following table summarize the range of tax charged for private passenger vehicles under 4,000 pounds.

License Tax for Cars

| Tax | Number of Localities | | | |
|----------------|----------------------|----------|-------|-------|
| | Cities | Counties | Towns | Total |
| up to \$5 | 0 | 2 | 0 | 2 |
| \$5.01 - \$10 | 1 | 3 | 12 | 16 |
| \$10.01 - \$15 | 2 | 4 | 25 | 31 |
| \$15.01 - \$20 | 8 | 25 | 40 | 73 |
| \$20.01 - \$25 | 20 | 52 | 53 | 125 |
| \$25.01 - \$30 | 7 | 6 | 9 | 22 |
| | 38 | 92 | 139 | 269 |

¹ The *Code* refers to school district rather than school division. Colonial Beach and West Point are the only towns that have school divisions.

Table 16.2 lists whether localities require the display of decals and whether localities permit exemptions from the decal payment requirement. In recent years, several localities have decided not to use the decal. So far, nine cities, eight counties, and nine towns report they no longer require

decal placement on automobile windshields. In addition, 15 cities, 41 counties, and 40 towns report granting payment exemptions. The most popular category for exemption is for the local fire and rescue department members.



Table 16.1
Motor Vehicle Local License Tax, 2006

| Locality | Due Date Display or Payment | Private Passenger Vehicles | | Motor- cycles | Trucks, Not For Hire |
|---|-----------------------------------|---|----------------------------|------------------|---|
| | | Tax | Exempt Elderly Disabled | | |
| Cities (Note: All cities responded to the survey.) | | | | | |
| Alexandria | 11/15 | \$25.00 | No No | \$15.00 | \$25.00-\$90.00 |
| Bedford | 05/01 | \$25.00 | No No | \$12.00 | \$25.00 |
| Bristol | 05/15 | \$15.00 | No No | \$8.00 | \$17.00 up to 13k lbs. \$22.50 over 13k lbs. |
| Buena Vista | 03/01 | \$25.00 | No No | \$18.00 | \$25.00 up to 2,000 lbs. \$32.50 over 2,000 lbs. |
| Charlottesville | N/A | \$28.50 | No No | \$8.50 | \$33.50 |
| Chesapeake | 06/05 | \$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs. | No No | \$8.00 | \$23.00-\$150.00 |
| Colonial Heights | 06/05 | \$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs. | No No | \$18.00 | \$23.00-\$28.00 |
| Covington | 02/28 | \$20.00 | No No | \$10.00 | \$20.00 up to 10k lbs. \$25.00 over 10k lbs. |
| Danville | 06/05 | \$25.00 | No Yes | \$25.00 | \$25.00-\$195.00 |
| Emporia | 05/01 | \$25.00 | No No | \$15.00 | \$25.00 |
| Fairfax | 10/05 | \$25.00 | No No | \$15.00 | \$25.00 |
| Falls Church | 10/05 | \$25.00 | Yes Yes | \$24.00 | \$28.00 up to 6,500 lbs. \$39.00 from 6,500 to 10k lbs. \$44.00 over 10k lbs. |
| Franklin | 02/15 | \$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs. | No No | \$8.00 | \$29.00-\$45.00 |
| Fredericksburg | 04/15 | \$20.00 | No No | \$20.00 | \$20.00 |
| Galax | 04/15 | \$15.00 | No No | \$8.00 | \$15.00 up to 10k lbs. \$20.00 over 10k lbs. |
| Hampton | 02/15 | 1/1-6/30: \$28.00-\$33.00; 7/1-10/14: 1/2 price; 10/15-12/31: 1/3 price | No No | \$15.00 | 1/1-6/30: \$28.00 - \$33.00; 7/1: 1/2 price; 10/15: 1/3 price |
| Harrisonburg | 03/31 | \$29.50 | No No | \$10.00 | \$28.60-\$93.00 |
| Hopewell | 04/15 | \$23.00 | No No | \$7.50 | \$23.00-\$65.00 |
| Lexington | Yearly ^a | \$20.00 | No No | \$14.00 | \$20.00 |
| Lynchburg | 06/01 | \$29.50 up to 4,000 lbs. \$34.50 over 4,000 lbs. | No No | \$21.00 | \$29.50-\$250.00 |
| Manassas | 11/15 | \$25.00 | Yes Yes | \$10.00 | \$25.00 |
| Manassas Park | 11/15 | \$25.00 | Yes Yes | \$10.00 | \$25.00 |
| Martinsville | 12/05 | \$29.00 | No No | \$7.25 | \$29.00 + 1.45 per 1,000 lbs. over 15k lbs. |
| Newport News | 02/15 | \$26.00 up to 4,000 lbs. \$31.00 from 4,001 to 10k lbs. 0.20/100 lbs. over 10k lbs. | No No | \$24.00 | \$26.00 up to 4,000 lbs. \$31.00 from 4,001 to 10k lbs. + 0.20/100 lbs. over 10k lbs. |
| Norfolk | N/A | \$26.00 up to 4,000 lbs. \$31.00 over 4,000 lbs. | No No | \$15.00 | \$26.00-\$130.00 ^b |
| Norton | 04/15 | \$10.00 | No No | \$10.00 | \$10.00 |
| Petersburg | 06/10 | \$23.00-\$28.00 | No No | \$16.00 | \$28.00-\$208.00 |
| Poquoson | 02/15 | \$25.00 | No Yes | \$15.00 | \$25.00 up to 7,500 lbs. \$30.00 over 7,500 lbs. |
| Portsmouth | 06/05 | \$25.00 up to 4,000 lbs.; \$30.00 over 4,000 lbs. | No No | \$24.00 | \$25.00-\$250.00 |
| Radford | 05/01 | \$21.00 | No No | \$11.00 | \$21.00 + 0.25/100 lbs. over 10k lbs. (max. \$65.00) |

N/A Not applicable.

^a The due date for display of decal in the City of Lexington is one year from date of purchase.

^b The City of Norfolk charges \$6.50 - 12.50 for trailers (by type and weight).

Table 16.1 Motor Vehicle Local License Tax, 2006 (continued)

| Locality | Due Date Display or Payment | Private Passenger Vehicles | | | Motor- cycles | Trucks, Not For Hire |
|--|-----------------------------------|--|---------|----------|----------------------|--|
| | | Tax | Exempt | | | |
| | | | Elderly | Disabled | | |
| Cities (continued) | | | | | | |
| Richmond | 05/01 | \$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs. | No | No | \$15.00 | \$24.00-\$250.00 |
| Roanoke | 06/01 | \$20.00 | No | No | \$8.00 | \$20.00-\$66.00 |
| Salem | 05/31 | \$20.00 | No | No | \$16.00 | \$20.00-\$120.00 |
| Staunton | 03/31 | \$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs. | No | No | \$15.00 | \$20.00-\$55.00 |
| Suffolk | 12/15 | \$20.00 up to 4,000 lbs. \$25.00: 4,001 to 10k lbs. \$30.00: 10k to 25k lbs. \$40.00: 25k to 40k lbs. | No | No | \$15.00 | \$6.00 up to 10k lbs. \$22.00 over 10k lbs. |
| Virginia Beach | N/A | \$25.00 up to 4,000 lbs. \$30.00 over 4,000 lbs. | No | No | \$23.00 | \$24.00-\$85.00 |
| Waynesboro | 03/31 | \$25.00 | No | No | \$15.00 | \$25.00-\$60.00 |
| Williamsburg | 02/15 | None ^c | No | No | None | None |
| Winchester | Yearly ^d | \$24.00 | No | No | \$12.00 | \$36.00 |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | | | |
| Accomack | 02/15 | \$27.00 | No | No | \$27.00 | \$27.00 |
| Albemarle | 01/31 | \$25.00 - \$30.00 | No | No | \$20.00 | \$25.00-\$30.00 |
| Alleghany | 04/15 | \$20.00 | No | No | \$13.00 | \$20.00 up to 2,000 lbs. \$25.00 over 2,000 lbs. |
| Amelia | 04/15 | \$20.00 | No | No | \$10.00 | \$20.00 |
| Amherst | 04/15 | \$25.00 | No | No | \$12.00 | \$25.00 |
| Appomattox | 03/31 | \$25.00 | No | No | \$24.00 | \$25.00 |
| Arlington | 11/15 ^e | \$24.00 ^f | No | No | \$24.00 ^f | \$24.00 ^f |
| Augusta | 03/31 | \$25.00 | No | No | \$20.00 | \$25.00 |
| Bath | 04/15 | \$5.00 | No | No | \$5.00 | \$5.00 |
| Bedford | 04/15 | \$25.00 | No | No | \$10.00 | \$25.00 |
| Bland | 04/14 | \$20.00 | No | No | \$10.00 | \$20.00 |
| Botetourt | 04/15 | \$20.00 | No | No | \$11.00 | \$20.00 |
| Brunswick | 02/28 | \$25.00 | No | No | \$10.00 | \$25.00 |
| Buckingham | 04/15 | \$25.00 | No | No | \$25.00 | \$25.00 |
| Campbell | N/A | \$27.00 | No | No | \$17.00 | \$27.00 |
| Caroline | 04/01 | \$23.00 up to 4,000 lbs \$28.00 over 4,000 lbs | No | No | \$18.00 | \$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs. \$41.00 over 10k lbs. |
| Carroll | 04/15 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Charles City | 01/31 | \$22.00 | No | No | \$15.00 | \$22.00 |
| Charlotte | 12/05 | \$25.00 | No | No | \$10.00 | \$25.00 |
| Chesterfield | N/A | \$20.00 | No | No | \$20.00 | \$20.00 |
| Clarke | 02/15 | \$25.00 | No | No | \$12.00 | \$25.00 |
| Craig | 04/15 | \$23.00 | No | No | \$15.00 | \$23.00 |
| Culpeper | 04/15 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Cumberland | 03/15 | \$23.00 | No | No | \$18.00 | \$20.00-\$30.00 |
| Dickenson | 07/01 | \$10.00 | | | \$10.00 | \$10.00 |
| Dinwiddie | 01/31 | \$20.00 | No | No | \$10.00 | \$20.00 |
| Essex | 04/15 | \$25.00 | No | No | \$15.00 | \$20.00 |
| Fairfax | 11/16 | \$25.00 | Yes | Yes | \$18.00 | \$25.00 |
| Fauquier | 03/15 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Floyd | 04/15 | \$25.00 up to 4,000 lbs. \$30.00 over 4,000 lbs. | No | No | \$10.00 | \$25.00 up to 4,000 lbs. \$30.00 over 4,000 lbs. |
| Fluvanna | 04/15 | \$20.00 | No | No | \$6.00 | \$20.00 |
| Franklin | 04/15 | \$25.00 | No | No | \$18.00 | \$25.00 |
| Frederick | 02/15 | \$25.00 | No | No | \$10.00 | \$25.00 |
| Giles | 04/15 | \$15.00 | No | No | \$7.00 | \$15.00 |
| Goochland | 03/15 | \$29.50 | No | No | \$27.50 | \$29.50 up to 10k lbs. \$34.50 over 10k lbs. |

N/A Not Applicable.

^c The City of Williamsburg verified that it does not charge residents for decals.^d The due date for display of decal in the City of Winchester is one year from date of purchase.^e Or thirty days after purchase or moving to Arlington County.^f New applicants only. New decals are free once personal property taxes are paid.

Table 16.1 Motor Vehicle Local License Tax, 2006 (continued)

| Locality | Due Date Display or Payment | Private Passenger Vehicles | | | Motor- cycles | Trucks, Not For Hire |
|-----------------------------|-----------------------------------|---|---------|----------|------------------|---|
| | | Tax | Exempt | | | |
| | | | Elderly | Disabled | | |
| Counties (continued) | | | | | | |
| Grayson | 04/15 | \$20.00 | No | No | \$15.00 | \$20.00 |
| Greene | 02/15 | \$25.00 | No | No | \$9.00 | \$25.00 |
| Greensville | 04/01 | \$25.00 | No | No | \$20.00 | \$25.00 |
| Halifax | 04/15 | \$25.00 | No | No | \$5.00 | \$25.00 |
| Hanover | 03/01 | \$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs. | No | No | \$18.00 | \$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs. |
| Henrico | 02/15 | \$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs. | No | No | \$15.00 | \$20.00-\$64.00 |
| Henry | 04/15 | \$20.00 | No | Yes | \$8.00 | \$20.00 |
| Highland | 04/15 | \$15.00 | No | No | \$5.00 | \$15.00 |
| Isle of Wight | 02/15 | \$20.00 | No | No | \$18.00 | \$20.00 |
| James City ⁹ | N/A | None | No | No | None | None |
| King & Queen | 04/01 | \$25.00 | No | No | \$10.00 | \$25.00 |
| King George | 03/31 | \$23.00 | No | No | \$18.00 | \$23.00 |
| King William | 12/05 | \$25.00 | No | No | \$20.00 | \$25.00 |
| Lancaster | N/A | \$20.00 | No | Yes | \$12.00 | \$20.00 |
| Lee | 10/31 | \$20.00 | No | No | \$20.00 | \$20.00 |
| Loudoun | 11/15 | \$25.00 | No | No | \$16.00 | \$25.00 |
| Louisa | 04/15 | \$20.00 | No | No | \$10.00 | \$20.00 |
| Lunenburg | 12/05 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Madison | 04/01 | \$25.00 | No | No | \$10.00 | \$25.00 |
| Mathews | 02/15 | \$20.00 | No | No | \$10.00 | \$20.00 |
| Mecklenburg | 04/01 | \$25.00 | No | No | N/A | \$25.00 |
| Middlesex | 03/15 | \$20.00; trailers: \$10.00 | No | No | \$7.00 | \$20.00 |
| Montgomery | 04/01 | \$20.00; trailers: \$5.00 up to 1,500 lbs. \$10.00 over 1,500 lbs. | No | No | \$10.00 | \$20.00 |
| Nelson | 04/15 | \$20.00 | No | No | \$8.00 | \$20.00 |
| New Kent | 12/15 | \$25.00 | No | No | \$8.00 | \$25.00 |
| Northampton | 04/15 | \$27.00 | No | No | \$27.00 | \$27.00 |
| Northumberland | When state tags expire | \$25.00 | No | No | \$18.00 | \$25.00 |
| Nottoway | 03/31 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Orange | 04/01 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Page | 04/15 | \$20.00 | No | No | \$4.00 | \$20.00 |
| Patrick | 04/30 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Pittsylvania | 04/15 | \$29.50 | No | No | \$29.50 | \$29.50 |
| Powhatan | 04/15 | \$25.00 | No | No | \$8.00 | \$25.00 |
| Prince Edward | 04/15 | \$20.00 | No | No | \$10.00 | \$20.00-\$40.00 |
| Prince George | 06/25 | \$23.00 up to 4,000 lbs. \$27.00 over 4,000 lbs. | No | No | \$18.00 | \$23.00 up to 4,000 lbs. \$27.00 4k to 6,500 lbs. \$29.00 over 6,500 lbs. |
| Prince William | 11/16 | \$24.00 | Yes | Yes | \$12.00 | \$24.00 |
| Pulaski | 10/15 | \$25.00 | No | No | \$10.00 | \$25.00 |
| Rappahannock | 04/15 | \$20.00 | No | No | \$15.00 | \$20.00 |
| Richmond | 04/15 | \$25.00 | No | No | \$8.00 | \$25.00 |
| Roanoke | 05/31 | \$20.00 | No | No | \$15.00 | \$20.00 - 80.00 |
| Rockbridge | 04/15 | \$25.00 | No | No | \$25.00 | \$25.00 |
| Rockingham | 04/15 | \$20.00 | No | No | \$7.50 | \$20.00 |
| Russell | 05/15 | \$15.00 | No | No | \$8.00 | \$15.00 |
| Scott | 04/15 | \$23.00 | No | No | \$13.00 | \$23.00 |
| Shenandoah | 03/01 | \$25.00 | No | No | \$18.00 | \$25.00 |
| | | | | | | trailers1,500 lbs.: \$15.00 |

N/A Not applicable.

⁹ James City County issues decals on the basis of compliance with county and state regulations, but imposes no tax for issuance.

Table 16.1 Motor Vehicle Local License Tax, 2006 (continued)

| Locality | Due Date Display or Payment | Private Passenger Vehicles | | | Motor- cycles | Trucks, Not For Hire |
|--|-----------------------------------|---|---------|----------|------------------|---|
| | | Tax | Exempt | | | |
| | | | Elderly | Disabled | | |
| Counties (continued) | | | | | | |
| Smyth | 03/31 | \$15.00 | No | No | \$10.00 | \$15.00 |
| Southampton | 02/15 | \$23.00 | No | No | \$15.00 | \$23.00 |
| Spotsylvania | 04/14 | \$25.00 | No | Yes | \$10.00 | \$20.00 |
| Stafford | 04/15 | \$23.00 | No | No | \$18.00 | \$23.00 |
| Surry | 05/15 | \$10.00 | No | No | \$3.00 | \$10.00 |
| Sussex | 04/15 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Tazewell | 05/15 | \$10.00 | No | No | \$10.00 | \$10.00 |
| Warren | 02/15 | \$25.00 | No | No | \$12.00 | \$25.00 |
| Washington | 05/15 | \$20.00 | No | No | \$8.00 | \$20.00 |
| Westmoreland | 03/31 | \$29.50 | No | No | \$15.00 | \$29.50 |
| Wise | 04/15 | \$5.00 | No | No | \$5.00 | \$5.00 |
| Wythe | 04/15 | \$20.00 | No | No | \$10.00 | \$20.00 |
| York | N/A | \$23.00 | No | No | \$15.00 | \$23.00 |
| Towns (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 | 05/15 | \$20.00 | No | Yes | \$8.00 | \$20.00 |
| Accomac | 04/15 | \$27.00 | No | No | \$27.00 | \$27.00 |
| Alberta | 02/28 | \$25.00 | No | No | \$10.00 | \$25.00 |
| Altavista | 04/15 | \$15.00 | No | No | \$5.00 | \$15.00 |
| Appomattox | 03/31 | \$25.00 | No | No | \$24.00 | \$25.00 |
| Ashland | 01/15 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Berryville | 02/15 | \$20.00 | No | No | \$7.50 | \$20.00 |
| Big Stone Gap | 04/15 | \$25.00 | No | No | \$25.00 | \$25.00 |
| Blacksburg | 06/15 | \$25.00 | No | No | \$12.50 | \$25.00-\$837.50 (2 yrs.) |
| Blackstone | 04/15 | \$20.00 | No | No | \$16.00 | \$20.00 |
| Bluefield | 05/15 | \$10.00 | No | Yes | \$5.00 | \$10.00-\$50.00 |
| Boones Mill | 04/15 | \$20.00 | No | No | \$20.00 | \$20.00 |
| Bowling Green | 04/01 | \$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs. | No | No | \$18.00 | \$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs. |
| Boyce | 02/15 | \$20.00 | Yes | Yes | \$8.00 | \$20.00 |
| Boydton | 03/31 | \$25.00 | No | No | \$25.00 | \$25.00 |
| Bridgewater | 04/15 | \$20.00 | No | No | \$7.50 | \$20.00 |
| Broadway | 04/15 | \$20.00 | No | No | \$10.00 | \$20.00 |
| Brodnax | 02/28 | \$25.00 | No | No | \$25.00 | \$25.00 |
| Buchanan | 04/15 | \$20.00 | No | No | \$11.00 | \$20.00 |
| Burkeville | 04/15 | \$25.00 | No | No | \$10.00 | N/A |
| Cape Charles | 04/15 | \$27.00 | No | No | \$27.00 | \$27.00 |
| Capron | 03/15 | \$23.00 | No | No | \$15.00 | \$23.00 |
| Cedar Bluff | 04/15 | \$10.00 | No | No | \$10.00 | \$10.00 |
| Charlotte Court House | 03/15 | \$10.00 | No | No | \$5.00 | \$10.00 |
| Chase City | 03/31 | \$25.00 | No | Yes | \$0.00 | \$25.00 |
| Chatham | 04/15 | \$29.50 | No | No | \$27.50 | \$29.50 |
| Cheriton | 04/15 | \$27.00 | No | No | \$27.00 | \$27.00 |
| Chilhowie | 03/31 | \$15.00 | No | No | \$5.00 | \$15.00 |
| Chincoteague | 04/15 | \$23.00 | No | No | \$23.00 | \$23.00 |
| Christiansburg | 04/15 | \$27.50 | No | Yes | \$27.50 | \$27.50 |
| Claremont | 05/15 | \$10.00 | No | No | \$5.00 | \$10.00 |
| Clarksville | 04/01 | \$25.00 | No | No | N/A | \$25.00 |
| Cleveland | 05/15 | \$15.00 | No | No | N/A | \$15.00 |
| Clifton Forge | 04/15 | \$20.00 up to 12k lbs. \$25.00, 12k to 19k lbs. \$30.00 over 19k lbs. | No | No | \$10.00 | N/A |
| Clintwood | 07/01 | \$10.00 | No | No | \$5.00 | \$10.00 |

N/A Not applicable.

Table 16.1 Motor Vehicle Local License Tax, 2006 (continued)

| Locality | Due Date Display or Payment | Private Passenger Vehicles | | | Motor- cycles | Trucks, Not For Hire |
|--------------------------|-----------------------------------|----------------------------|---------|----------|------------------|--|
| | | Tax | Exempt | | | |
| | | | Elderly | Disabled | | |
| Towns (continued) | | | | | | |
| Coeburn | 04/15 | \$15.00 | No | No | \$15.00 | \$15.00 |
| Colonial Beach | 04/30 | \$25.00 | No | No | \$10.00 | \$25.00 |
| | | Trailers: \$7.50 | | | | |
| Courtland | 03/15 | \$23.00 | No | No | \$15.00 | \$23.00 |
| Craigsville | 03/31 | \$17.50 | No | No | \$3.00 | \$17.50 |
| | | | | | | trailers: \$5.00 |
| Crewe | 04/15 | \$25.00 | No | No | \$8.00 | \$25.00 |
| Culpeper | 04/15 | \$25.00 | No | No | \$7.00 | \$25.00 |
| Damascus | 05/15 | \$20.00 | No | No | \$8.00 | \$20.00 |
| Dayton | 04/15 | \$20.00 | No | No | \$10.00 | \$20.00 |
| Dendron | N/A | \$15.00 | No | No | N/A | \$15.00 |
| Dublin | 04/15 | \$20.00 | No | No | \$8.00 | \$20.00-\$142.00 depending on weight |
| Dumfries | 04/15 | \$24.00 | Yes | Yes | \$24.00 | \$24.00 |
| Edinburg | 03/01 | \$25.00 | No | No | \$18.00 | \$15.00 |
| Elkton | 04/15 | \$20.00 | No | No | \$7.50 | \$20.00 |
| Exmore | 04/15 | \$27.00 | No | No | \$27.00 | \$27.00 |
| Farmville | 04/15 | \$25.00 | No | No | \$15.00 | \$25.00: less than 6,500 lbs. \$30.00: 6,500 - 10k lbs. \$1.00/1k lbs. over 10k lbs. |
| Fincastle | 04/15 | \$20.00 | No | No | \$11.00 | \$20.00 |
| Floyd | 04/15 | \$25.00-\$30.00 | No | Yes | \$25.00 | \$25.00 - 30.00 |
| Fries | 04/15 | \$20.00 | No | No | \$15.00 | \$20.00 |
| Front Royal | 02/15 | \$20.00 | No | No | \$12.00 | \$20.00 |
| Glade Spring | 05/15 | \$20.00 | No | Yes | \$8.00 | \$20.00 |
| | | | | | | trailers: \$6.00 |
| Glasgow | 04/15 | \$25.00 | No | No | \$9.00 | N/A |
| Gordonsville | 04/15 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Goshen | 04/15 | \$15.00 | No | No | \$15.00 | \$15.00 |
| Gretna | 04/15 | \$29.50 | No | No | \$29.50 | \$29.50 |
| Halifax | 04/01 | \$25.00 | No | No | \$25.00 | \$25.00 |
| Hallwood | 04/15 | \$15.00 | No | No | \$15.00 | \$15.00 |
| Hamilton | 11/15 | \$25.00 | No | No | \$16.00 | \$25.00 |
| Herndon | 11/16 | \$20.00-\$25.00 | Yes | Yes | \$10.00 | \$25.00 |
| Hillsville | 04/15 | \$15.00 | No | No | \$6.00 | \$15.00 |
| Honaker | 05/15 | \$15.00 | No | No | \$8.00 | \$15.00 |
| Hurt | 04/15 | \$25.00 | No | Yes | \$25.00 | \$25.00 |
| Iron Gate | 04/15 | \$20.00 | No | No | \$7.50 | N/A |
| Irvington | 03/31 | \$20.00 | No | No | \$5.00 | \$20.00 |
| Ivor | 02/15 | \$23.00 | No | No | \$15.00 | \$23.00 |
| Jonesville | 05/31 | \$10.00 | No | No | \$10.00 | \$10.00 |
| Kenbridge | 04/15 | \$20.00 | No | No | \$10.00 | None |
| Keysville ^h | 12/05 | \$25.00 | No | No | \$10.00 | \$25.00 |
| Kilmarnock | 04/15 | \$20.00 | No | No | \$3.00 | \$20.00 |
| La Crosse | 03/31 | \$25.00 | No | No | N/A \$25.00 | |
| Lawrenceville | 02/28 | \$25.00 | No | No | \$8.00 | \$25.00 |
| Lebanon | 05/15 | \$15.00 | No | No | \$7.50 | \$15.00 |
| Leesburg | 04/15 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Louisa | 04/15 | \$20.00 | No | No | \$10.00 | \$20.00 up to 12k lbs. \$25.00 over 12k lbs. |
| Lovettsville | 11/15 | \$25.00 | No | No | \$16.00 | \$25.00 |
| Luray | 04/15 | \$10.00 | No | No | \$5.00 | \$15.00 |
| Madison | 04/01 | \$25.00 | No | No | \$10.00 | \$25.00 |
| | | | | | | trailers: \$7.50 |
| Marion | 03/31 | \$15.00 | No | No | \$5.00 | \$15.00 |
| McKenney | 04/15 | \$20.00 | No | No | \$15.00 | \$20.00 |
| Melfa | N/A | N/A | No | No | N/A \$1.00 | |
| Middletown | 02/15 | \$20.00 | No | No | \$10.00 | \$20.00 |

N/A Not applicable.

^h The Town of Keysville reserves half to 3/5 of all license taxes for the County of Charlotte.

Table 16.1 Motor Vehicle Local License Tax, 2006 (continued)

| Locality | Due Date Display or Payment | Private Passenger Vehicles | | | Motor- cycles | Trucks, Not For Hire |
|--------------------------|-----------------------------------|-----------------------------------|---------|----------|-----------------------------------|--|
| | | Tax | Exempt | | | |
| | | | Elderly | Disabled | | |
| Towns (continued) | | | | | | |
| Mineral | 04/15 | \$15.00 | No | No | \$2.50 | \$15.00 |
| Monterey | 04/15 | \$15.00 | No | No | \$5.00 | \$15.00 |
| Montross | 01/01 | \$25.00 | No | No | \$8.00 | \$25.00 |
| Mount Crawford | 03/15 | \$20.00 | No | No | \$10.00 | N/A |
| Narrows | 04/15 | \$15.00 | No | No | \$7.50 | \$15.00 |
| New Castle | 04/15 | \$15.00 | No | No | \$15.00 | \$15.00 |
| New Market | 03/01 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Occoquan | 11/15 | \$20.00 | Yes | Yes | \$10.00 | \$20.00 |
| Onancock | 04/15 | \$27.00 | No | No | \$27.00 | \$27.00 |
| Orange | 04/01 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Pamplin | 03/31 | \$15.00 | No | No | \$8.00 | \$15.00 |
| Pearisburg | 04/15 | \$15.00 | No | No | \$7.50 | \$15.00 |
| Pembroke | N/A | \$15.00 | No | No | \$15.00 | \$15.00 |
| Pennington Gap | 10/31 | \$10.00 | No | No | \$10.00 | \$10.00 |
| Phenix | N/A | \$15.00 | No | No | \$8.00 | \$15.00 |
| Pound | 04/15 | \$15.00 | No | No | \$15.00 | \$15.00 |
| Pulaski | 04/02 | \$25.00 | No | No | \$8.00 | \$25.00 up to 20k lbs. \$1.00/1k lbs. over 20k lbs |
| Purcellville | 04/15 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Remington | 03/15 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Richlands | 09/30 | \$10.00 | No | Yes | \$10.00 | \$10.00 |
| Rocky Mount | 03/31 | \$25.00 | No | No | \$18.00 | \$25.00 |
| Round Hill | 04/15 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Rural Retreat | 03/31 | \$20.00 | No | No | \$10.00 | \$20.00 |
| Saint Charles | 06/05 | \$10.00 | No | No | \$10.00 | \$10.00 |
| Saint Paul | 04/15 | \$15.00 | No | No | \$15.00 | \$15.00 |
| Saxis | 04/15 | \$25.00 | No | No | \$25.00 | \$25.00 |
| Shenandoah | 06/30 | \$20.00 | No | No | \$10.00 | \$20.00 |
| Smithfield | 02/15 | \$20.00 | No | No | \$20.00 | \$20.00 |
| South Boston | 04/15 | \$20.00 | No | No | \$8.00 | \$20.00-\$70.00 |
| South Hill | 04/01 | \$25.00 | No | No | \$25.00 | \$25.00 |
| Stanley | 04/15 | \$15.00 | No | No | \$15.00 | \$15.00 |
| Stony Creek ⁱ | 03/31 | \$10.00 | No | No | \$8.00 | \$15.00 |
| Strasburg | 03/01 | \$25.00 | No | No | \$18.00 | \$25.00 |
| Stuart | 05/01 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Surry | 05/15 | \$15.00 | No | No | \$7.50 | N/A |
| Tangier | 06/30 | \$25.00 | No | No | \$25.00 | \$25.00 |
| Tappahannock | 04/15 | \$20.00 | No | No | \$15.00 | \$20.00 |
| Tazewell | 05/15 | \$10.00 | No | No | \$10.00 | \$10.00 |
| The Plains | 03/15 | \$25.00 | No | Yes | \$12.50 | \$25.00 |
| Timberville | 04/15 | \$20.00 | No | No | \$7.50 | \$20.00 |
| Troutville | 04/15 | \$20.00 | No | No | \$11.00 | \$20.00 |
| Urbanna | 02/15 | \$20.00 | No | No | \$10.00 | \$20.00 |
| Victoria | 04/15 | \$25.00 | No | No | \$10.00 | \$25.00 |
| Vienna | 04/15 | \$20.00 to 4,000 lbs. | Yes | Yes | \$10.50 | \$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs. |
| Vinton | 05/31 | \$20.00 | No | Yes | \$15.00 | \$20.00 up to 6,000 lbs. \$25.00 6,000 to 11.5k lbs. \$30.00 over 11.5k lbs. |
| Wachapreague | 04/15 | \$27.00 | No | No | \$25.00 | \$27.00 |
| Wakefield | 03/31 | \$25.00 | No | No | \$15.00 | \$25.00 |
| Warrenton | 03/15 | \$15.00 regular \$7.50 over 65 | No | No | \$10.00 regular \$5.00 over 65 | \$15.00 regular \$7.50 over 65 |
| Warsaw | 04/15 | \$25.00 | No | No | \$8.00 | \$25.00 |
| Waverly ^j | 03/31 | \$25.00 ⁱ | No | No | \$5.00 | \$25.00 |

N/A Not applicable.

ⁱ Portion received by Town of Stony Creek from Sussex County decal fee.

^j The Town of Waverly reserves half of all fees for Sussex County.

Table 16.1 Motor Vehicle Local License Tax, 2006 (continued)

| Locality | Due Date Display or Payment | Private Passenger Vehicles | | | Motor- cycles | Trucks, Not For Hire |
|--------------------------|-----------------------------------|----------------------------|---------|----------|------------------|-------------------------------------|
| | | Tax | Exempt | | | |
| | | | Elderly | Disabled | | |
| Towns (continued) | | | | | | |
| West Point | 04/15 | \$20.00 | No | No | \$15.00 | \$20.00 |
| White Stone | 04/15 | \$20.00 | No | No | \$15.00 | N/A |
| Windsor | 02/15 | \$20.00 | No | No | \$20.00 | \$20.00 |
| Wise | 04/15 | \$15.00 | No | Yes | \$15.00 | \$15.00; \$25.00 over 2,000 lbs. |
| Woodstock | 03/01 | \$25.00 | No | No | \$18.00 | \$25.00 |
| Wytheville | 04/15 | None | No | No | \$6.00 | \$20.00 |
| N/A Not applicable. | | | | | | |

Table 16.2
Motor Vehicle Local License Tax Decal Displays and Exemptions, 2006

| | Display Decals | Special Exemptions |
|--|-------------------|---|
| Cities (Note: All cities responded to the survey.) | | |
| Alexandria | Yes | Members of Congress, diplomats, active duty military |
| Bedford | Yes | Disabled vets, POWs, fire, rescue, and police personnel |
| Bristol | Yes | N/A |
| Buena Vista | Yes | Military |
| Charlottesville | No | N/A |
| Chesapeake | No | Vehicles exempt under <i>Code of Virginia</i> § 46.2-755 |
| Colonial Heights | Yes | N/A |
| Covington | Yes | N/A |
| Danville | No | Rescue crew members (1/2 off) |
| Emporia | Yes | N/A |
| Fairfax | Yes | Public safety, military, students |
| Falls Church | Yes | Active military |
| Franklin | Yes | N/A |
| Fredericksburg | Yes | N/A |
| Galax | Yes | N/A |
| Hampton | Yes | Disabled veterans, POWs |
| Harrisonburg | Yes | Rescue squad, POWs, disabled vets, National Guard |
| Hopewell | Yes | POWs, military, antique, city vehicles, National Guard |
| Lexington | Yes | N/A |
| Lynchburg | No | Public safety, antique vehicles |
| Manassas | Yes | Public safety |
| Manassas Park | Yes | Police, military, and fire personnel |
| Martinsville | No | N/A |
| Newport News | Yes | N/A |
| Norfolk | No | Disabled vets (1 vehicle), military (out-of-state) |
| Norton | Yes | N/A |
| Petersburg | Yes | N/A |
| Poquoson | Yes | N/A |
| Portsmouth | No | N/A |
| Radford | Yes | N/A |
| Richmond | No | Veterans |
| Roanoke | Yes | N/A |
| Salem | Yes | N/A |
| Staunton | Yes | N/A |
| Suffolk | Yes | N/A |
| Virginia Beach | No | Auxillary Sheriff, auxillary police, chaplains, disabled vets |
| Waynesboro | Yes | N/A |
| Williamsburg | Yes | N/A |
| Winchester | Yes | N/A |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | |
| Accomack | Yes | Volunteer firemen (1 vehicle), POWs (all vehicles) |
| Albemarle | Yes | N/A |
| Alleghany | Yes | Fire and rescue members |
| Amelia | Yes | N/A |
| Amherst | Yes | N/A |
| Appomattox | Yes | N/A |
| Arlington | Yes | N/A |
| Augusta | Yes | N/A |
| Bath | Yes | N/A |
| Bedford | Yes | Public safety, POWs, disabled veterans |
| Bland | Yes | Fire fighters (with x number of hours) |
| Botetourt | Yes | Fire and rescue volunteers |
| Brunswick | Yes | N/A |
| Buchanan | No | N/A |
| Buckingham | Yes | Disabled veterans |
| Campbell | No | Disabled veterans, fire and rescue members |
| Caroline | Yes | Fire and rescue members (1 exemption per person) |
| Carroll | Yes | Fire and rescue members, POWs, disabled veterans |
| Charles City | Yes | Volunteer firefighters |
| Charlotte | No | Volunteer fire and rescue members |

N/A Not applicable.

Table 16.2 Motor Vehicle Local License Decal Displays and Exemptions, 2006 (continued)

| | Display Decals | Special Exemptions |
|-----------------------------|-------------------|---|
| Counties (continued) | | |
| Chesterfield | No | N/A |
| Clarke | Yes | Fire and rescue members |
| Craig | Yes | N/A |
| Culpeper | Yes | Fire and rescue members, police, disabled veterans |
| Cumberland | Yes | N/A |
| Dickenson | Yes | N/A |
| Dinwiddie | Yes | Fire and rescue, POWs, military, disabled veterans |
| Essex | Yes | N/A |
| Fairfax | Yes | Fire and rescue members, auxillary police |
| Fauquier | Yes | N/A |
| Floyd | Yes | N/A |
| Fluvanna | Yes | N/A |
| Franklin | Yes | N/A |
| Frederick | Yes | Fire and rescue, disabled veterans |
| Giles | Yes | N/A |
| Gloucester | No | N/A |
| Goochland | Yes | Fire and rescue, physically handicapped |
| Grayson | Yes | N/A |
| Greene | Yes | N/A |
| Greensville | Yes | Fire and rescue, POWs, county vehicles |
| Halifax | Yes | Disabled veterans, volunteer firemen |
| Hanover | Yes | Public safety, disabled veterans, qualified volunteers |
| Henrico | Yes | N/A |
| Henry | Yes | N/A |
| Highland | Yes | Public safety |
| Isle of Wight | Yes | Fire and rescue, police, POWs, disabled veterans |
| James City | Yes | N/A |
| King & Queen | Yes | N/A |
| King George | Yes | Fire and rescue (1 per person) |
| King William | No | N/A |
| Lancaster | No | Fire and rescue, disabled veterans |
| Lee | Yes | Churches |
| Loudoun | Yes | Public safety |
| Louisa | Yes | N/A |
| Lunenburg | No | Fire and rescue members |
| Madison | Yes | POWs |
| Mathews | Yes | Fire and rescue (1 decal per person) |
| Mecklenburg | Yes | N/A |
| Middlesex | Yes | Fire and rescue, National Guard |
| Montgomery | Yes | N/A |
| Nelson | Yes | Fire and rescue |
| New Kent | Yes | Fire and rescue, auxillary police |
| Northampton | Yes | N/A |
| Northumberland | Yes | N/A |
| Nottoway | Yes | N/A |
| Orange | Yes | Fire and rescue |
| Page | Yes | N/A |
| Patrick | Yes | N/A |
| Pittsylvania | Yes | N/A |
| Powhatan | Yes | Fire and rescue (1 decal per person) |
| Prince Edward | Yes | N/A |
| Prince George | Yes | Fire and rescue, volunteer police |
| Prince William | Yes | Fire and rescue, military, handicapped, disabled veterans, National Guard, antique vehicles |
| Pulaski | Yes | N/A |
| Rappahannock | Yes | N/A |
| Richmond | Yes | N/A |
| Roanoke | Yes | N/A |
| Rockbridge | Yes | N/A |
| Rockingham | Yes | Fire and rescue, disabled veterans |
| Russell | Yes | N/A |
| Scott | Yes | N/A |
| Shenandoah | Yes | N/A |
| Smyth | Yes | Fire and rescue (1 decal per person) |
| Southampton | Yes | N/A |
| Spotsylvania | Yes | Fire and rescue |

N/A Not applicable.

Table 16.2 Motor Vehicle Local License Decal Displays and Exemptions, 2006 (continued)

| | Display Decals | Special Exemptions |
|--|-------------------|---|
| Counties (continued) | | |
| Stafford | Yes | N/A |
| Surry | Yes | N/A |
| Sussex | Yes | N/A |
| Tazewell | Yes | N/A |
| Warren | Yes | Emergency services, antique vehicles, disabled veterans |
| Washington | Yes | N/A |
| Westmoreland | Yes | Fire and rescue, antique vehicles |
| Wise | Yes | N/A |
| Wythe | Yes | N/A |
| York | Yes | N/A |
| Towns (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 | Yes | N/A |
| Accomac | Yes | Fire squad members |
| Alberta | Yes | N/A |
| Altavista | Yes | Fire and rescue members, National Guard, POWs |
| Appomattox | Yes | N/A |
| Ashland | Yes | N/A |
| Big Stone Gap | Yes | N/A |
| Blacksburg | Yes | N/A |
| Blackstone | Yes | N/A |
| Bluefield | Yes | Veterans |
| Boones Mill | Yes | N/A |
| Bowling Green | Yes | N/A |
| Boyce | Yes | Volunteer fire department, police |
| Boydton | Yes | N/A |
| Bridgewater | Yes | N/A |
| Broadway | Yes | N/A |
| Brodnax | Yes | N/A |
| Buchanan | Yes | N/A |
| Burkeville | Yes | N/A |
| Cape Charles | Yes | Rescue squad members |
| Capron | Yes | N/A |
| Cedar Bluff | Yes | N/A |
| Charlotte Court House | Yes | N/A |
| Chase City | Yes | Disabled veterans |
| Chatham | Yes | Fire and rescue members |
| Cheriton | Yes | N/A |
| Chilhowie | Yes | N/A |
| Chincoteague | Yes | Fire squad members, POWs |
| Christiansburg | No | Disabled veterans, POWs |
| Claremont | Yes | N/A |
| Clarksville | Yes | Disabled veterans, POWs |
| Cleveland | Yes | N/A |
| Clifton Forge | Yes | N/A |
| Clintwood | Yes | N/A |
| Coeburn | Yes | Fire and rescue members, disabled veterans |
| Colonial Beach | Yes | Fire and rescue members, disabled veterans |
| Courtland | Yes | N/A |
| Craigsville | Yes | N/A |
| Crewe | Yes | N/A |
| Culpeper | Yes | N/A |
| Damascus | Yes | N/A |
| Dayton | Yes | Fire and rescue members (1 exemption per person) |
| Dendron | | N/A |
| Dilwyn | No | N/A |
| Drakes Branch | No | N/A |
| Dublin | Yes | N/A |
| Duffield | No | N/A |
| Dumfries | Yes | N/A |
| Dungannon | No | N/A |
| Edinburg | Yes | N/A |

N/A Not applicable.

..... No answer.

Table 16.2 Motor Vehicle Local License Decal Displays and Exemptions, 2006 (continued)

| | Display Decals | Special Exemptions |
|--------------------------|-------------------|---|
| Towns (continued) | | |
| Elkton | Yes | N/A |
| Farmville | Yes | N/A |
| Fincastle | Yes | N/A |
| Floyd | Yes | N/A |
| Fries | Yes | N/A |
| Front Royal | Yes | N/A |
| Glade Spring | Yes | N/A |
| Glasgow | Yes | Disabled veterans |
| Gordonsville | Yes | N/A |
| Goshen | Yes | Fire and rescue members |
| Gretna | Yes | N/A |
| Halifax | Yes | N/A |
| Hallwood | Yes | N/A |
| Hamilton | Yes | Fire and rescue members (if qualified) |
| Haysi | | N/A |
| Herndon | Yes | N/A |
| Hillsville | Yes | Fire and rescue members, disabled veterans |
| Hurt | Yes | Fire and rescue members (1 free decal each) |
| Iron Gate | Yes | Fire department members |
| Irvington | Yes | Fire department members |
| Ivor | Yes | N/A |
| Jonesville | Yes | N/A |
| Kenbridge | Yes | N/A |
| Keysville | No | N/A |
| Kilmarnock | Yes | Fire and rescue members, active duty military |
| La Crosse | Yes | N/A |
| Lawrenceville | Yes | N/A |
| Lebanon | Yes | N/A |
| Leesburg | Yes | N/A |
| Louisa | Yes | N/A |
| Lovettsville | Yes | Fire and rescue members |
| Luray | Yes | Fire and rescue members |
| Madison | Yes | N/A |
| Marion | Yes | Fire and rescue members, disabled veterans |
| McKenney | Yes | N/A |
| Melfa | No | N/A |
| Middletown | Yes | N/A |
| Mineral | Yes | N/A |
| Monterey | Yes | N/A |
| Montross | Yes | Fire and rescue members, active duty military |
| Mount Crawford | Yes | N/A |
| Narrows | Yes | N/A |
| New Castle | Yes | N/A |
| New Market | Yes | Fire and rescue members |
| Occoquan | Yes | N/A |
| Onancock | Yes | Fire and rescue members |
| Orange | Yes | N/A |
| Pamplin | Yes | N/A |
| Pearisburg | Yes | N/A |
| Pembroke | | N/A |
| Pennington Gap | Yes | N/A |
| Phenix | | N/A |
| Port Royal | Yes | N/A |
| Pound | Yes | Fire and rescue members |
| Pulaski | Yes | N/A |

N/A Not applicable.

..... No answer.

Table 16.2 Motor Vehicle Local License Decal Displays and Exemptions, 2006 (continued)

| | Display Decals | Special Exemptions |
|--------------------------|-------------------|--|
| Towns (continued) | | |
| Purcellville | Yes | N/A |
| Remington | Yes | N/A |
| Rich Creek | Yes | N/A |
| Richlands | Yes | Fire and rescue members, disabled veterans |
| Rocky Mount | Yes | N/A |
| Round Hill | Yes | Fire department members |
| Rural Retreat | Yes | N/A |
| Saint Charles | Yes | N/A |
| Saint Paul | Yes | Public safety |
| Saxis | Yes | N/A |
| Shenandoah | Yes | Fire and rescue members |
| Smithfield | Yes | N/A |
| South Boston | Yes | Fire department members |
| South Hill | Yes | N/A |
| Stanley | Yes | N/A |
| Stony Creek | Yes | N/A |
| Strasburg | Yes | Fire and rescue members |
| Stuart | Yes | N/A |
| Surry | Yes | N/A |
| Tangier | Yes | N/A |
| Tappahannock | Yes | N/A |
| Tazewell | Yes | N/A |
| The Plains | Yes | N/A |
| Timberville | Yes | Fire and rescue members |
| Troutdale | Yes | N/A |
| Troutville | Yes | N/A |
| Urbanna | Yes | N/A |
| Victoria | Yes | N/A |
| Vienna | Yes | Fire department members, auxillary police |
| Vinton | Yes | N/A |
| Wachapreague | Yes | Fire department members |
| Wakefield | Yes | N/A |
| Warrenton | Yes | N/A |
| Warsaw | Yes | N/A |
| Washington | No | N/A |
| Waverly | Yes | N/A |
| Weber City | No | N/A |
| West Point | Yes | N/A |
| White Stone | Yes | Fire department members (1 decal per member) |
| Windsor | Yes | Fire department members, military |
| Wise | Yes | N/A |
| Woodstock | Yes | N/A |
| Wytheville | Yes | Fire department members (1 decal per member) |

N/A Not applicable.

Section 17

Excise Taxes on Meals, Transient Occupancy, Cigarettes, Tobacco, Admissions, and Motor Fuels, 2006

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 39 cities, 64 counties, and 100 towns reporting such taxes in effect.

MEALS TAX

The meals tax is a flat percentage imposed on the price of a meal. In fiscal year 2005, it accounted for 6.0 percent of the total tax revenue for cities, 0.9 percent for counties, and 18.7 percent for large towns. The authority to levy this tax varies greatly among jurisdictions, so the tax varies significantly between individual cities, counties, and towns. For information on 2005 tax receipts of individual localities, see Appendix C.

Counties may 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 of Virginia*].

There are certain restrictions in applying the meals tax. The tax cannot be imposed on food that meets the definition of food under the Federal Food Stamp Program, with the exception of sandwiches, salad bar items, certain prepackaged salads, and non-factory sealed beverages. Also, the meals tax cannot exceed 4 percent. The limit applies only to counties. Cities and towns may exceed that rate. Accordingly, 27 cities and 37 towns report charging a meals tax over 4 percent. In addition, the meals tax and the retail sales tax do not apply to gratuities, whether or not they are mandatory.

The first column of Table 17.1 lists the rates for the meals tax. All cities impose a meals tax. The median tax rate is 5 percent. The minimum rate, charged by the City of Fairfax, is 2 percent and the maximum, charged by seven cities (Emporia, Franklin, Hampton, Lynchburg, Newport News, Norfolk, and Portsmouth), is 6.5 percent. The meals tax rate is slightly lower among the 39 counties that report having it. All counties that report having the meal tax have a rate of 4 percent except for Dickenson, which lists 2 percent. Among the 96 towns that report having a meals tax, the minimum rate is 1.0 percent, the maximum 8 percent, and the median rate is 4 percent.

The following table summarizes the dispersion of the meal tax rates among cities, counties, and towns:

Meals Tax Rates

| Rate | Number of Localities | | | |
|-------------|----------------------|----------|-------|-------|
| | Cities | Counties | Towns | Total |
| 1-2% | 1 | 1 | 4 | 6 |
| 2.1-3% | 1 | 0 | 5 | 6 |
| 3.1-4% | 10 | 38 | 49 | 97 |
| 4.1-5% | 12 | 0 | 30 | 42 |
| 5.1-6% | 8 | 0 | 5 | 13 |
| 6.1-7% | 7 | 0 | 1 | 8 |
| 7.1-8% | 0 | 0 | 1 | 1 |
| Total | 39 | 39 | 95 | 173 |
| Median rate | 5% | 4% | 4% | 4% |

Furthermore, counties are restricted in their authority to levy the meals tax 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 under the "general taxing powers" found in their charters (§ 58.1-3840).

TRANSIENT OCCUPANCY TAX

The transient occupancy tax (lodging tax) is a flat percentage imposed 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. In 2005, section § 58.1-3826 was clarified in an opinion issued by the Attorney General. The tax applies to rooms intended or suitable for dwelling and sleeping. Therefore, the tax does not apply to such rooms used for alternative purposes, such as banquet rooms and meeting rooms.

In fiscal year 2005, the occupancy tax accounted for 1.8 percent of the total tax revenue for cities, 0.9 percent for counties, and 4.1 percent for towns. These are averages; the relative importance of the tax varies significantly among individual cities, counties, and towns. For information on 2005 tax receipts of individual localities, see Appendix C.

According to § 58.1-3819, 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. In 2006, amendments authorized the counties of Nelson and Montgomery to impose the 5 percent rate. They join the following counties now charging the higher rate: Albemarle, Arlington, Augusta, Bedford, Botetourt, Caroline, Carroll, Chesterfield, Craig, Fairfax,

Franklin, Gloucester, Halifax, Hanover, Henrico, James City, King George, Loudoun, Page, Prince George, Prince William, Pulaski, Roanoke, Rockbridge, Spotsylvania, Stafford, Wise, Wythe, and York. In 2006, a sunset provision in the counties of James City and York was removed (§ 58.1-3823). Previously, the additional tax imposed by these counties was set to expire in 2008.

Furthermore, counties are restricted in their authority to levy the lodging tax 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 lodging taxes under the “general taxing powers” found in their charters (§ 58.1-3840).

The median rate for the 37 cities that report using the transient occupancy tax is 5.5 percent, the minimum 2 percent, and the maximum (Chesapeake, Colonial Heights, Emporia, Franklin, Hampton, Hopewell, Norfolk, Portsmouth, Richmond, and Virginia Beach) 8 percent, though Virginia Beach has a rate of 10.5 percent for special districts. Sixty-two counties report imposing a transient occupancy tax. The extremes range from 2 to 8 percent with a median rate of 2 percent. The 61 towns that report having the tax show a median of 4 percent with a minimum rate of 1 percent and a maximum of 7 percent. The following table summarizes the dispersion of the transient occupancy tax among cities, counties, and towns:

Transient Occupancy Taxes

| Rate | Number of Localities | | | |
|-------------|----------------------|--------|------|-------|
| | City | County | Town | Total |
| up to 2% | 2 | 32 | 10 | 44 |
| 2.1 - 3% | 1 | 0 | 6 | 7 |
| 3.1 - 4% | 6 | 4 | 19 | 29 |
| 4.1 - 5% | 8 | 21 | 18 | 47 |
| 5.1 - 6% | 7 | 2 | 5 | 14 |
| Over 6% | 13 | 3 | 3 | 19 |
| Total | 37 | 62 | 61 | 160 |
| Median rate | 5.5% | 2% | 4% | 4.25% |

CIGARETTE AND TOBACCO TAXES

In fiscal year 2005, cigarette and tobacco taxes accounted for 1.4 percent of the total tax revenue collected by cities, 0.1 percent of that collected by counties, and 2.3 percent of that collected by towns. These are averages; the relative importance of the tax varies significantly among individual cities, counties, and towns. For information on individual localities see Appendix C.

The state is authorized by § 58.1-1001 of the *Code* to impose an excise tax of 1.5 cents on each cigarette sold or stored (30 cents on a pack of 20).

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). The two counties have followed the state’s example and raised their taxes to 30 cents on a pack of 20. No county cigarette tax is applicable within town limits if the town’s governing body does not authorize that county to levy the tax.

Unlike the meals and transient occupancy taxes, which are added directly to the bill at the time of purchase, the cigarette tax is added onto the price per pack before the purchaser buys the cigarettes. The tobacco tax is levied either as a flat tax or as a portion of gross receipts. If no schedule is given in Table 17.1, then it should be read as a flat tax. A total of 30 cities levy some sort of tax on cigarettes, while 2 counties and 28 towns report doing so. The following table, based on the tax of a pack of 20 cigarettes, summarizes the dispersion of cigarette taxes among cities, counties, and towns.

Cigarette Tax on a Pack of 20

| Tax levied | Number of Localities | | | |
|----------------|----------------------|--------|------|-------|
| | City | County | Town | Total |
| up to 15 cents | 7 | 0 | 22 | 29 |
| 16 - 30 cents | 8 | 2 | 7 | 17 |
| 31 - 45 cents | 2 | 0 | 0 | 2 |
| 46 - 60 cents | 9 | 0 | 3 | 12 |
| over 60 cents | 4 | 0 | 0 | 4 |
| Total | 30 | 2 | 32 | 64 |
| Median rate | 30.5¢ | 30¢ | 10¢ | 20¢ |

ADMISSIONS TAX

In fiscal year 2005, the admissions tax accounted for 0.4 percent of the total tax revenue for cities. Receipts were negligible for counties and large towns. These are averages; the relative importance of the tax varies significantly among individual localities. For information on receipts by individual localities, see Appendix C.

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 locality may impose admission taxes at lower rates for events held in privately-owned facilities than for events held in facilities owned by the locality. Section 58.1-3818 allows a locality to exempt certain qualified charitable events from admissions tax charges. Five counties (Fairfax, Arlington, Dinwiddie, and New Kent, 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 three counties, Dinwiddie, New Kent, and Roanoke, currently levy the 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 three towns (Cape Charles, Culpeper and Vinton) reported levying the admissions tax. For cities, the levy ranged from 5 percent to the full 10 percent. The median rate was 7.25 percent.

Admissions Tax

| Rate | City | County | Town | Total |
|-------------|-------|--------|------|-------|
| 0-2% | 0 | 1 | 1 | 2 |
| 2.1-4% | 0 | 1 | 1 | 2 |
| 4.1-6% | 5 | 1 | 1 | 7 |
| 6.1-8% | 3 | 0 | 0 | 3 |
| 8.1-10% | 6 | 0 | 0 | 6 |
| Variable | 2 | 0 | 0 | 2 |
| Total | 16 | 3 | 3 | 22 |
| Median rate | 7.25% | 4% | 3% | 5.75% |

MOTOR FUELS SALES TAX

Under § 58.1-1720, any county or city that is a member of a transportation district with a commuter mass transport system, or in any transportation district controlled by an agency as defined in § 15.2-4502, 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 purpose other 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.

A tax is imposed by 11 localities working as part of two transportation commissions. The Northern Virginia Transportation Commission (NVTC) consists of Fairfax, Loudoun, and Arlington counties and Alexandria, Fairfax, and Falls Church cities. The tax helps provide financial support for the activities of the Washington Metropolitan Area Transit Authority (WMATA), also known as the Metro, and the Virginia Railway Express (VRE), the commuter line between Washington D.C. and Manassas and Fredericksburg. The other commission, the Potomac and Rappahannock Transportation Commission (PRTC), consists of three cities (Fredericksburg, Manassas, and Manassas Park), and two counties (Prince William and Stafford). It provides support to rail transport (VRE) in the affected counties and bus services originating in Prince William County through Omniride and Omnilink.



Table 17.1

Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2006

| Locality | Meals (Restaurant) Tax (%) | Transient Occupancy (Hotel and Motel) Tax (%) | Cigarette Tax (Per Pack) | Admissions Tax (%) | Motor Vehicle Fuel Tax (%) |
|---|----------------------------------|--|---|---------------------------------------|-------------------------------|
| Cities (Note: All cities responded to the survey.) | | | | | |
| Alexandria | 3.0 | 5.5 + \$1 per night | 70¢ | 10.0 ^a | 2.0 |
| Bedford | 5.0 | 5.0 | 20¢ | N/A | N/A |
| Bristol | 6.0 | 6.0 | 4¢ (20 cig.) 5¢ (25 cig.) | N/A | N/A |
| Buena Vista | 4.0 | 4.0 | N/A | N/A | N/A |
| Charlottesville | 4.0 | 6.0 | 25¢ | N/A | N/A |
| Chesapeake | 5.5 | 8.0 | 50¢ (20 cig.) 62.5¢ (25 cig.) 75¢ (30 cig.) | 10.0 | N/A |
| Colonial Heights | 5.0 | 8.0 | N/A | N/A | N/A |
| Covington | 5.0 | 2.0 | 20¢ | N/A | N/A |
| Danville | 5.0 | 3.0 | N/A | N/A | N/A |
| Emporia | 6.5 | 8.0 | N/A | N/A | N/A |
| Fairfax | 2.0 | 4.0 | 50¢ | N/A | 2.0 |
| Falls Church | 4.0 | 5.0 | 65¢ (20 cig.) 77.5¢ (25 cig.) | N/A | 2.0 |
| Franklin | 6.5 | 8.0 | 50¢ | N/A | N/A |
| Fredericksburg | 4.5 | 5.0 | 31¢ | 5.0 | 2.0 |
| Galax | 4.0 | N/A | N/A | N/A | N/A |
| Hampton | 6.5 | 8.0 | 65¢ | 10.0 | N/A |
| Harrisonburg | 6.0 | 6.0 | 30¢ | 5.0 | N/A |
| Hopewell | 4.5 | 8.0 | N/A | N/A | N/A |
| Lexington | 4.0 | 6.0 | N/A | N/A | N/A |
| Lynchburg | 6.5 | 5.5 + \$1 per night | 35¢ (20 cig.) 43.75¢ (25 cig.) | 7.0 | N/A |
| Manassas | 4.0 | 5.0 | 50¢ (20 cig.) 62.5¢ (25 cig.) 75¢ (30 cig.) | N/A | 2.0 |
| Manassas Park | 4.0 | N/A | 50¢ | N/A | 2.0 |
| Martinsville | 6.0 | 2.0 | 20¢ | N/A | N/A |
| Newport News | 6.5 | 7.5 | 65¢ (20 cig.) 81.25¢ (25 cig.) 97.50¢ (30 cig.) | 7.5 | N/A |
| Norfolk | 6.5 | 8.0 | 55¢ (20 cig.) 68.75¢ (25 cig.) | 10.0 | N/A |
| Norton | 5.0 | 4.0 | N/A | N/A | N/A |
| Petersburg | 4.0 | 4.0 | 10¢ (20 cig.) 15¢ (25 cig.) | 5.0 | N/A |
| Poquoson | 5.5 | N/A | 10¢ | N/A | N/A |
| Portsmouth | 6.5 | 8.0 | 50¢ (20 cig.) 63¢ (25 cig.) | 10.0 | N/A |
| Radford | 5.0 | 5.0 | 15¢ | N/A | N/A |
| Richmond | 6.0 | 8.0 | N/A | 7.0 | N/A |
| Roanoke | 4.0 | 7.0 | 27¢ | 9.0 Civic Center 6.5 Other | N/A |
| Salem | 4.0 | 4.0 | 0.75¢/cigarette | 5.0 | N/A |
| Staunton | 5.0 | 4.0 | 15¢ | N/A | N/A |
| Suffolk | 5.5 | 6.0 | 50¢ (20 cig.) 62.5¢ (25 cig.) | 10.0 | N/A |
| Virginia Beach | 5.5 | 8.0 10.5 ^c | 50¢ (20 cig.) 63¢ (25 cig.) | 10.0 ^b 5.0 ^d | N/A |
| Waynesboro | 5.0 | 5.0 | 20¢ | N/A | N/A |
| Williamsburg | 5.0 | 5.0 | 25¢ | N/A | N/A |
| Winchester | 5.0 | 5.0 | 10¢ | 5.0 | N/A |

N/A Not applicable.
^a Not to exceed \$0.50 per person.
^b For concert events.
^c Imposed on special districts.
^d For sporting events.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2006 (continued)

| Locality | Meals (Restaurant) Tax (%) | Transient Occupancy (Hotel and Motel) Tax (%) | Cigarette Tax (Per Pack) | Admissions Tax (%) | Motor Vehicle Fuel Tax (%) |
|--|----------------------------------|--|---|-----------------------|-------------------------------|
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items 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 | 2.0 | N/A | N/A | N/A |
| Arlington | 4.0 | 5.25 | 30¢ (20 cig.) 37.5¢ (25 cig.) | N/A | 2.0 |
| Augusta | 4.0 | 4.0 | N/A | N/A | N/A |
| Bath | N/A | 2.0 | N/A | N/A | N/A |
| Bedford | 4.0 | 5.0 | N/A | N/A | N/A |
| Bland | 4.0 | 2.0 | N/A | N/A | N/A |
| Botetourt | 4.0 | 5.0 | 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 | 5.0 | N/A | N/A | N/A |
| Chesterfield | N/A | 8.0 | N/A | N/A | N/A |
| Clarke | N/A | 2.0 | N/A | N/A | N/A |
| Craig | 4.0 | 5.0 | N/A | N/A | N/A |
| Culpeper | N/A | 2.0 | N/A | N/A | N/A |
| Dickenson | 2.0 | N/A | N/A | N/A | N/A |
| Dinwiddie | 4.0 | 2.0 | N/A | 4.0 | N/A |
| Fairfax | N/A | 4.0 | 30¢ (20 cig.) 37.5¢ (25 cig.) 45¢ (30 cig.) | N/A | 2.0 |
| Fauquier | N/A | 2.0 | N/A | N/A | N/A |
| Franklin | 4.0 | 5.0 | N/A | N/A | N/A |
| Frederick | 4.0 | 2.0 | N/A | N/A | N/A |
| Giles | N/A | 2.0 | N/A | N/A | N/A |
| Gloucester | 4.0 | 4.0 | N/A | N/A | N/A |
| Grayson | N/A | 2.0 | 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 | 5.0 | N/A | N/A | N/A |
| Hanover | N/A | 8.0 | N/A | N/A | N/A |
| Henrico | N/A | 8.0 | N/A | N/A | N/A |
| Henry | 4.0 | 2.0 | N/A | N/A | N/A |
| Isle of Wight | 4.0 | 2.0 | N/A | N/A | N/A |
| James City | 4.0 | 5.0 | N/A | N/A | N/A |
| King George | 4.0 | 5.0 | 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 |
| Louisa | N/A | 2.0 | N/A | N/A | N/A |
| Madison | 4.0 | N/A | N/A | N/A | N/A |
| Mecklenburg | N/A | 2.0 | N/A | N/A | N/A |
| Montgomery | 4.0 | 2.0 | N/A | N/A | N/A |
| Nelson | 4.0 | 2.0 | N/A | N/A | N/A |
| New Kent | 4.0 | 2.0 | N/A | 2.0 | N/A |
| Northampton | 4.0 | 2.0 | N/A | N/A | N/A |
| Nottoway | N/A | 2.0 | N/A | N/A | N/A |
| Orange | 4.0 | 2.0 | N/A | N/A | N/A |
| Page | 4.0 | 4.0 | N/A | N/A | N/A |
| Patrick | N/A | 5.0 | N/A | N/A | N/A |
| Prince George | 4.0 | 5.0 | N/A | N/A | N/A |
| Prince William | N/A | 5.0 | N/A | N/A | 2.0 |
| Pulaski | 4.0 | 5.0 | N/A | N/A | N/A |
| Rappahannock | 4.0 | 2.0 ^e | N/A | N/A | N/A |
| Roanoke | 4.0 | 5.0 | N/A | 5.0 | N/A |
| Rockbridge | 4.0 | 6.0 | N/A | N/A | N/A |
| Rockingham | N/A | 2.0 | N/A | N/A | N/A |

N/A Not applicable.

^eRappahannock County charges four percent if meals are included.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2006 (continued)

| Locality | Meals (Restaurant) Tax (%) | Transient Occupancy (Hotel and Motel) Tax (%) | Cigarette Tax (Per Pack) | Admissions Tax (%) | Motor Vehicle Fuel Tax (%) |
|--|----------------------------------|--|--|-----------------------|-------------------------------|
| Counties (continued) | | | | | |
| Scott | 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 | 5.0 | N/A | N/A | 2.0 |
| Warren | 4.0 | 2.0 | N/A | N/A | N/A |
| Washington | N/A | 2.0 | N/A | N/A | N/A |
| Wise | N/A | 5.0 | 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 |
| Towns (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 | 5.0 | 5.0 | N/A | N/A | N/A |
| Alberta | 4.0 | N/A | N/A | 25¢ | N/A |
| Altavista | 5.5 | 5.5 | N/A | N/A | N/A |
| Appomattox | 5.0 | 5.0 | N/A | N/A | N/A |
| Ashland | 5.0 | 5.0 | N/A | N/A | N/A |
| Big Stone Gap | 6.0 | 5.0 | 5¢ | N/A | N/A |
| Blacksburg | 5.0 | 7.0 | 30¢ | N/A | N/A |
| Blackstone | 4.5 | N/A | N/A | N/A | N/A |
| Bluefield | 4.0 | N/A | 3¢ | N/A | N/A |
| Boones Mill | 4.0 | N/A | N/A | N/A | N/A |
| Bowling Green | 4.0 | 5.0 | N/A | N/A | N/A |
| Boydton | 4.0 | N/A | N/A | N/A | N/A |
| Bridgewater | 5.0 | N/A | N/A | N/A | N/A |
| Brodnax | 5.0 | 5.0 | N/A | N/A | N/A |
| Buchanan | 4.0 | N/A | N/A | N/A | N/A |
| Burkeville | 4.5 | 5.0 | N/A | N/A | N/A |
| Cape Charles | 4.0 | 4.0 | N/A | 3.0 | N/A |
| Cedar Bluff | 4.0 | N/A | N/A | N/A | N/A |
| Chase City | 5.0 | N/A | N/A | N/A | N/A |
| Chilhowie | 4.0 | 5.0 | 12¢ (20 cig.) 18¢ (25 cig.) 18¢ (30 cig.) | N/A | N/A |
| Chincoteague | 4.0 | 2.0 | N/A | N/A | N/A |
| Christiansburg | 6.0 | 7.0 | 30¢ (20cig.) 37.5¢ (25 cig.) 45¢ (30 cig.) | N/A | N/A |
| Clarksville | 5.0 | 5.0 | N/A | N/A | N/A |
| Clifton | N/A | N/A | 5¢ (20 cig.) 6.25¢ (25 cig.) | N/A | N/A |
| Clifton Forge | 4.5 | N/A | 4¢ (20 cig.) 5¢ (25 cig.) 6¢ (30 cig.) | N/A | N/A |
| Clintwood | 5.0 | 3.0 | 5¢ | N/A | N/A |
| Coeburn | 5.0 | N/A | 5¢ | N/A | N/A |
| Colonial Beach | 4.0 | 4.0 | N/A | N/A | N/A |
| Crewe | 4.5 | N/A | N/A | N/A | N/A |
| Culpeper | 5.0 | 5.0 | 10¢ | 1.0 | N/A |
| Damascus | 5.0 | 5.0 | 5¢ | N/A | N/A |
| Dayton | 4.0 | N/A | N/A | N/A | N/A |
| Dublin | 4.0 | N/A | N/A | N/A | N/A |
| Duffield | 3.5 | N/A | N/A | N/A | N/A |
| Dumfries | 4.0 | 4.0 | 30¢ | N/A | N/A |

N/A Not applicable.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2006 (continued)

| Locality | Meals (Restaurant) Tax (%) | Transient Occupancy (Hotel and Motel) Tax (%) | Cigarette Tax (Per Pack) | Admissions Tax (%) | Motor Vehicle Fuel Tax (%) |
|--------------------------|----------------------------------|--|---|-----------------------|-------------------------------|
| Towns (continued) | | | | | |
| Edinburg | 4.0 | 2.0 | N/A | N/A | N/A |
| Elkton | 4.0 | 4.0 | N/A | N/A | N/A |
| Farmville | 6.5 | 6.5 | 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 |
| Glade Spring | 5.0 | N/A | N/A | N/A | N/A |
| Gordonsville | 4.5 | N/A | 10¢ | N/A | N/A |
| Halifax | 3.0 | 3.5 | N/A | N/A | N/A |
| Haysi | 5.0 | N/A | 5¢ | N/A | N/A |
| Herndon | 1.5 | 6.0 | 50¢ (20 cig.) 62.5¢ (25 cig.) 75¢ (30 cig.) | N/A | N/A |
| Hillsville | 5.0 | 4.0 | N/A | N/A | N/A |
| Iron Gate | 4.0 | N/A | N/A | N/A | N/A |
| Irvington | N/A | 2.0 | N/A | N/A | N/A |
| Keysville | 5.0 | N/A | N/A | N/A | N/A |
| Kilmarnock | 4.0 | 4.0 | 25¢ | N/A | N/A |
| Lacrosse | 4.5 | 4.5 | N/A | N/A | N/A |
| Lebanon | 4.0 | 4.0 | N/A | N/A | N/A |
| Leesburg | 3.5 | 6.0 | 50¢ (20 cig.) 62.5¢ (25 cig.) 75¢ (30 cig.) | N/A | N/A |
| Louisa | 5.5 | N/A | N/A | N/A | N/A |
| Lovettsville | N/A | 5.0 | 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 | 12¢ | N/A | N/A |
| Middletown | 4.0 | 4.0 | N/A | N/A | N/A |
| Narrows | 4.0 | 4.0 | N/A | N/A | N/A |
| New Market | 4.0 | 3.0 | N/A | N/A | N/A |
| Occoquan | 1.0 | 1.0 | N/A | N/A | N/A |
| Onancock | 2.0 | 2.0 | N/A | N/A | N/A |
| Orange | 8.0 | 2.0 | 10¢ | 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 |
| Pound | 4.0 | 4.0 | 5¢ | N/A | N/A |
| Pulaski | 5.0 | N/A | 15¢ (20 cig.) 18¢ (25 cig.) | N/A | N/A |
| Purcellville | 4.0 | N/A | 30¢ (20 cig.) 37.5¢ (25 cig.) 45¢ (30 cig.) | N/A | N/A |
| Richlands | 4.0 | N/A | N/A | N/A | N/A |
| Rocky Mount | 4.0 | 5.0 | N/A | N/A | N/A |
| Rural Retreat | 4.0 | N/A | N/A | N/A | N/A |
| Saint Paul | 5.0 | 5.0 | 5¢ | N/A | N/A |
| Shenandoah | 4.0 | 4.0 | N/A | N/A | N/A |
| Smithfield | 4.0 | 5.0 | 25¢ | N/A | N/A |
| South Boston | 3.0 | 4.5 | N/A | N/A | N/A |
| South Hill | 4.5 | 4.5 | N/A | N/A | N/A |
| Stanley | 4.0 | 4.0 | N/A | N/A | N/A |

N/A Not applicable.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2006 (continued)

| Locality | Meals (Restaurant) Tax (%) | Transient Occupancy (Hotel and Motel) Tax (%) | Cigarette Tax (Per Pack) | Admissions Tax (%) | Motor Vehicle Fuel Tax (%) |
|--------------------------|----------------------------------|--|--|-----------------------|-------------------------------|
| Towns (continued) | | | | | |
| Strasburg | 5.0 | N/A | N/A | N/A | N/A |
| Surry | 3.0 | 3.0 | N/A | N/A | N/A |
| Tappahannock | 4.0 | 2.0 | 15¢ | N/A | N/A |
| Tazewell | 4.0 | N/A | 3¢ | N/A | N/A |
| Timberville | 4.0 | 4.0 | N/A | N/A | N/A |
| Troutville | 4.0 | N/A | N/A | N/A | N/A |
| Urbanna | 4.0 | 4.0 | N/A | N/A | N/A |
| Vienna | 4.0 | 4.0 | 50¢ (20 cig.) 62.5¢ (25 cig.) | N/A | N/A |
| Vinton | 5.0 | 2.0 | N/A | 5.0 | N/A |
| Wachapreague | N/A | 2.0 | N/A | N/A | N/A |
| Wakefield | 4.0 | N/A | N/A | N/A | N/A |
| Warrenton | 4.0 | 4.0 | 15¢ (20 cig.) 18.75¢ (25 cig.) 22.5¢ (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 | N/A |
| Windsor | 4.0 | N/A | 25¢ | N/A | N/A |
| Wise | 5.0 | 4.0 | 5¢ | N/A | N/A |
| Woodstock | 5.0 | 3.0 | 5¢ | N/A | N/A |
| Wytheville | 6.0 | 6.0 | 9¢ | N/A | N/A |

N/A Not applicable.

Section 18

Taxes on Natural Resources, 2006

Natural resources taxes are not widely employed by localities because many do not have taxable resources. As a consequence, natural resources taxes accounted for less than 0.1 percent of total city tax revenue in fiscal year 2005, 0.4 percent of total county tax revenue, and 0.2 percent of total tax revenue of large towns. These are averages; the relative importance of the taxes varies significantly among individual cities, counties, and towns. For information on individual localities, see Appendix C.

Localities are permitted to impose several taxes on natural resources. **Table 18.1** provides tax rates for the cities and counties having such natural resource-related taxes in effect during the 2006 tax year.

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 assessments of other lands and improvements. Mineral lands are taxed at the same rate as other real estate in the locality. Localities may request technical assistance from the Virginia Department of Taxation in assessing mineral lands and minerals, provided money is available to the department to defray the cost of the assistance (§ 58.1-3287). Instead of employing the real property tax for mineral lands, localities are permitted to substitute a severance tax on mineral sales, not to exceed 1 percent. Currently, four cities and 18 counties report assessing taxes on minerals in the land. No localities utilize the severance tax option permitted by § 58.1-3286.

SEVERANCE TAX

Under § 58.1-3712, any city or county may levy a license tax on persons engaged in severing coal and gases from the earth. The maximum rate permitted is 1 percent of the gross receipts from sales. Localities choosing to use § 58.1-3712 may not exercise the option to levy a 1 percent severance tax under § 58.1-3286. Under § 58.1-3712.1, the maximum rate permitted for severing oil is one-half of 1 percent from

the sale of the severed oil. Notwithstanding the rate limits established in § 58.1-3712, cities or counties may impose an additional license tax of 1 percent of the gross receipts from the sale of gas severed as authorized by § 58.1-3713.4. The funds from this additional levy are paid into the general fund of the localities except for members of the Virginia Coalfield Economic Development Fund, where one-half of the revenues must be paid to the fund. The members of the fund are the counties of Buchanan, Dickenson, Lee, Russell, Scott, Tazewell, and Wise and the City of Norton.

COAL AND GAS ROAD IMPROVEMENT TAX

Notwithstanding the rate limits described in the previous paragraph, 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 severed from the ground. 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. Those same funds may also be used to improve existing water and sewer systems. 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 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 determined as follows: a) 25 percent is divided among the incorporated towns and the city based on the number of registered motor vehicles in each town and the City of Norton, and b) 75 percent is 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 in the Virginia

Coalfield Economic Development Authority (Lee, Wise, Scott, Buchanan, Russell, Tazewell, and Dickenson counties and the City of Norton), the receipts from this tax are distributed as follows: three-fourths to 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 in the authority.

The City of Norton also reports imposing a mineral loading tax of five cents per ton of coal loaded. It is not certain what section of the *Code* authorizes this imposition. When called, a Norton city representative could not name the section, but mentioned that it had been on the books for a while. Consequently, this might be a law that was grandfathered when the section was written.



Table 18.1
Natural Resource Taxes, 2006

| Locality | Per \$100 of Gross Receipts (%) | | | | Tax on Mineral Land (\$ 58.1-3286) |
|--|--|---------------------------------------|--|---|---------------------------------------|
| | Coal & Gas Severance Tax (\$ 58.1-3712) | Oil Severance Tax (\$ 58.1-3712.1) | Additional Gas Severance Tax (\$ 58.1-3713.4) | Coal & Gas Road Improvement Tax (\$ 58.1-3713) | |
| Cities (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 | N/A | Yes |
| Harrisonburg | N/A | N/A | N/A | N/A | Yes |
| Norton ^a | 1.0 | N/A | N/A | 1.0 | Yes |
| Roanoke | N/A | N/A | N/A | N/A | Yes |
| Counties (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 | N/A | Yes |
| Brunswick | N/A | N/A | N/A | N/A | Yes |
| Buchanan | 1.0 | 0.5 | 1.0 | 1.0 | Yes |
| Caroline | N/A | N/A | N/A | N/A | Yes |
| Chesterfield | N/A | 0.5 | N/A | N/A | No |
| Culpeper | N/A | N/A | N/A | N/A | Yes |
| Dickenson | 1.0 | 0.5 | 1.0 | 1.0 | Yes |
| Dinwiddie | N/A | N/A | N/A | N/A | Yes |
| Goochland | N/A | N/A | N/A | N/A | Yes |
| Grayson | N/A | N/A | N/A | N/A | Yes |
| Greene | N/A | N/A | N/A | N/A | Yes |
| Greensville | N/A | N/A | N/A | N/A | Yes |
| Hanover | N/A | N/A | N/A | N/A | Yes |
| Henry | N/A | N/A | N/A | N/A | Yes |
| King George | N/A | N/A | N/A | N/A | Yes |
| Lee | 1.0 | 0.5 | 1.0 | 1.0 | No |
| Pittsylvania | N/A | N/A | N/A | N/A | Yes |
| Pulaski | N/A | 1.0 | 1.0 | 1.0 | No |
| Rockbridge | N/A | N/A | N/A | N/A | Yes |
| Rockingham | 1.0 | 0.5 | N/A | N/A | Yes |
| Russell | 1.0 | 0.5 | N/A | 1.0 | No |
| Scott | 1.0 | 0.5 | N/A | 1.0 | No |
| Tazewell | 1.0 | N/A | 1.0 | 1.0 | No |
| Wise | 1.0 | 0.5 | 1.0 | 1.0 | Yes |

Towns (No towns reported having natural resource severance taxes.)

N/A Not applicable.

^a The City of Norton reports that it also charges a mineral loading tax of \$0.05/ton of coal.

Section 19

Legal Document Taxes, 2006

In fiscal year 2005, taxes on legal documents accounted for 0.7 percent of total tax revenue for cities and 1.9 percent for counties. These are averages; the relative importance of taxes in individual localities may vary significantly. For information on individual localities, see Appendix C.

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, local governments are not permitted to impose a levy when the state recordation tax imposed under the “Virginia Recordation Tax Act” is 50 cents or more. Effective September 1, 2004, the state recordation tax was increased from 15 cents per \$100 to 25 cents per \$100, so cities and counties can impose a maximum tax of 8.3 cents per \$100.

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). Therefore, the maximum city or county rate is 3.3 cents. However, if a locality cites tax rates that exceed the maximum, it may be presumed that the tax rates in such localities fall under a clause that has been grandfathered into the law based on §§ 58.1-3802 and 58.1-3808, which qualify the above restrictions concerning the recordation tax and the tax on wills, 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 35 cities and 84 counties that reported imposing one or both of them. The following table shows range of recordation taxes imposed by localities:

| Tax Per \$100 | Cities | Counties | Total |
|---------------|--------|----------|-------|
| Less than 5¢ | 2 | 3 | 5 |
| 5¢ | 21 | 51 | 72 |
| 7.5¢ | 1 | 0 | 1 |
| 8.3¢ | 11 | 29 | 40 |
| Total | 35 | 83 | 118 |

Currently 66 percent of the localities report they do not yet charge the maximum permitted by the state. The number of localities reporting the maximum tax increased from 9 in 2004 to 34 in 2005, and 40 in 2006. Localities choosing the higher rates have increased over the last few years, and the odds are the number charging the new maximum will continue to grow. The following table shows the range of taxes imposed on wills and administration:

| Tax Per \$100 | Cities | Counties | Total |
|---------------|--------|----------|-------|
| 1.0¢ | 1 | 1 | 2 |
| 3.3¢ | 16 | 37 | 53 |
| 5.0¢ | 0 | 2 | 2 |
| 10.0¢ | 2 | 4 | 6 |
| Total | 19 | 44 | 63 |



Table 19.1
Legal Document Taxes, 2006

| Locality | Recordation Tax Rate (Per \$100) | Tax on Wills and Administration (Per \$100) |
|--|---|---|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | |
| Alexandria | 8.3¢ | N/A |
| Bedford | 5.0¢ | 3.3¢ |
| Bristol | 7.5¢ | N/A |
| | (Additional fee based on number of pages, \$12.00 min.) | |
| Buena Vista | 8.3¢ | 3.3¢ |
| Charlottesville | 5.0¢ | 3.3¢ |
| Chesapeake | 5.0¢ | N/A |
| Colonial Heights | 5.0¢ | 3.3¢ |
| Covington | 8.3¢ | 3.3¢ |
| Danville | 5.0¢ | N/A |
| Emporia | 5.0¢ | 3.3¢ |
| Fairfax | 5.0¢ | N/A |
| Falls Church | 8.3¢ | N/A |
| Franklin | 5.0¢ | 10.0¢ ^a |
| Fredericksburg | 5.0¢ | N/A |
| Hampton | 8.3¢ | N/A |
| Harrisonburg | 8.3¢ | N/A |
| Hopewell | 8.3¢ | N/A |
| Lexington | 5.0¢ | N/A |
| Lynchburg | 8.3¢ | 3.3¢ |
| Manassas | 8.3¢ | N/A |
| Martinsville | 8.3¢ | 3.3¢ |
| Norfolk | 8.3¢ | 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¢ | 3.3¢ |
| Salem | 5.0¢ | 3.3¢ |
| Staunton | 5.0¢ | N/A |
| Suffolk | 5.0¢ | 3.3¢ |
| Virginia Beach | 2.0¢ | 10.0¢ |
| Waynesboro | 5.0¢ | 3.3¢ |
| Williamsburg | 1.0¢ | 1.0¢ |
| Winchester | 5.0¢ | 3.3¢ |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | |
| Accomack | 8.3¢ | N/A |
| Albemarle | 5.0¢ | 3.3¢ |
| Alleghany | 8.3¢ | 3.3¢ |
| Amherst | 5.0¢ | N/A |
| Appomattox | 5.0¢ | N/A |
| Arlington | 5.0¢ | 3.3¢ |
| Augusta | 8.3¢ | 3.3¢ |
| Bath | 8.3¢ | 3.3¢ |
| Bedford | 8.3¢ | 3.3¢ |
| Bland | 5.0¢ | N/A |
| Botetourt | 5.0¢ | 3.3¢ |
| Brunswick | 8.3¢ | 3.3¢ |
| Buchanan | 5.0¢ | N/A |
| Buckingham | 5.0¢ | 3.3¢ |
| Campbell | 8.3¢ | 3.3¢ |

N/A Not applicable.

^a The City of Franklin levies a tax on estates over \$1,000 (\$1.00 minimum).

Table 19.1 Legal Document Taxes, 2006 (continued)

| Locality | Recordation Tax Rate (Per \$100) | Tax on Wills and Administration (Per \$100) |
|-----------------------------|--|---|
| Counties (continued) | | |
| Caroline | 8.3¢ | 10.0¢ ^b |
| Carroll | 8.3¢ | 3.3¢ |
| Charles City | 1.0¢ | N/A |
| Charlotte | 8.3¢ | 1.0¢ |
| Chesterfield | 8.3¢ | N/A |
| Clarke | 5.0¢ | 3.3¢ |
| Craig | 8.3¢ | N/A |
| Culpeper | 5.0¢ | N/A |
| Dickenson | 5.0¢ | N/A |
| Dinwiddie | 5.0¢ | 10.0¢ |
| Essex | 5.0¢ | N/A |
| Fairfax | 5.0¢ | N/A |
| Fauquier | 5.0¢ | 3.3¢ |
| Floyd | 8.3¢ | 3.3¢ |
| Fluvanna | 5.0¢ | 3.3¢ |
| Frederick | 8.3¢ | 3.3¢ |
| Gloucester | 5.0¢ | N/A |
| Goochland | N/A | 3.3¢ |
| Greene | 5.0¢ | 3.3¢ |
| Greensville | 5.0¢ | 10.0¢ |
| Halifax | 5.0¢ | 3.3¢ |
| Hanover | 8.3¢ | 3.3¢ |
| Henrico | 5.0¢ | N/A |
| Henry | 5.0¢ | 5.0¢ |
| Highland | 5.0¢ | N/A |
| Isle of Wight | 8.3¢ | 3.3¢ |
| James City | 5.0¢ | N/A |
| King & Queen | 5.0¢ | N/A |
| King George | 8.3¢ | 5.0¢ |
| King William | 8.3¢ | 3.3¢ |
| Lee | 5.0¢ | 3.3¢ |
| Loudoun | 8.3¢ | 3.3¢ |
| Louisa | 5.0¢ | N/A |
| Lunenburg | 5.0¢ | 3.3¢ |
| Madison | 8.3¢ | N/A |
| Mathews | 5.0¢ | N/A |
| Mecklenburg | 8.3¢ | 3.3¢ |
| Middlesex | 5.0¢ | N/A |
| Montgomery | 5.0¢ | 3.3¢ |
| Nelson | 5.0¢ | N/A |
| New Kent | 8.3¢ | N/A |
| Northampton | 5.0¢ | 3.3¢ |
| Orange | 8.3¢ | 3.3¢ |
| Page | 2.9¢ | 10.0¢ |
| Patrick | 8.3¢ | N/A |
| Powhatan | 5.0¢ | 3.3¢ |
| Prince George | 5.0¢ | 3.3¢ |
| Prince William | 5.0¢ | 3.3¢ |
| Pulaski | 8.3¢ | N/A |
| Rappahannock | 8.3¢ | 3.3¢ |
| Richmond | 8.3¢ | N/A |
| Roanoke | 5.0¢ | N/A |
| Rockbridge | 5.0¢ | N/A |
| Rockingham | 5.0¢ | N/A |
| Russell | 5.0¢ | N/A |

N/A Not applicable.

^b Caroline County levies a tax on estates over \$15,000.

Table 19.1 Legal Document Taxes, 2006 (continued)

| Locality | Recordation Tax Rate (Per \$100) | Tax on Wills and Administration (Per \$100) |
|--|--|---|
| Counties (continued) | | |
| Scott | 5.0¢ | 3.3¢ |
| Shenandoah | 5.0¢ | N/A |
| Southampton | 5.0¢ | N/A |
| Spotsylvania | 5.0¢ | N/A |
| Stafford | 5.0¢ | N/A |
| Surry | 8.3¢ | N/A |
| Sussex | 5.0¢ | N/A |
| Tazewell | 5.0¢ | N/A |
| Warren | 5.0¢ | 3.3¢ |
| Washington | 5.0¢ | N/A |
| Westmoreland | 5.0¢ | 3.3¢ |
| Wise | 5.0¢ | N/A |
| Wythe | 2.0¢ | N/A |
| York | 8.3¢ | 3.3¢ |
| Towns (Note: No towns imposed these taxes.) | | |

Section 20

Miscellaneous Taxes, 2006

This section covers two major taxes that are beyond the scope of our survey: the local option sales and use tax and the bank franchise tax. The local option sales tax has been adopted by every city and county and, by law, all use the same tax rate. Similarly, wherever the bank franchise tax is imposed, the rate is the same. In addition to those two major taxes, this section covers miscellaneous taxes for which information was provided on the survey form when local governments were asked to specify any miscellaneous taxes that fell outside the scope of the survey questions.

LOCAL OPTION SALES AND USE TAX

In fiscal year 2005, the local option sales and use tax accounted for 9.7 percent of local tax revenue for cities, 7.0 percent for counties, and 10.1 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns may vary significantly. For information on individual localities, see Appendix C.

Each city and county is permitted by § 58.1-605 to establish a general retail sales tax “at the rate of one percent to provide revenue for the general fund of such city or county.” This tax applies to dealers with a retail presence in Virginia. Sales of any items from such operations incur the 1 percent sales tax. Sales tax monies are then collected by the Tax Commissioner and sent to the state treasury, where they are credited to the accounts of the localities that raised them and disbursed to the localities on a monthly basis (§ 58.1-605.F).

Cities and counties are also permitted to establish a local use tax at the rate of 1 percent for the purpose of providing revenue to the general fund of the locality. The use tax is similar in purpose to the retail sales tax, but its aim is somewhat distinct: it applies to dealers that do not have a physical retail presence in Virginia. It is a tax levied on the use of tangible personal property within the state that has been stored or sold out-of-state. Its primary purpose is to restore competitive equality to Virginia merchants who must pay the retail sales tax.

BANK FRANCHISE TAX

The bank franchise tax accounted for 0.5 percent of city tax revenue in fiscal year 2005, 0.3 percent of county tax revenue, and 3.3 percent of the tax revenue of large towns. These are

averages; the relative importance of taxes in individual cities, counties, and towns may vary significantly. For information on individual localities, see Appendix C.

All localities that impose the bank franchise tax do so at the maximum rate allowed by statute—80 percent of the state rate of taxation. The current state tax rate is \$1 per \$100 of a bank’s net capital. Local rate uniformity exists because § 58.1-1213 entitles banks to a credit against the state franchise tax equal to the total amount of local franchise tax paid. The local franchise tax is limited to 80 percent of the state rate of taxation for cities (§ 58.1-1208), towns (§ 58.1-1209), and counties in which a bank is located outside any incorporated town which imposes the tax (§ 58.1-1210). As a result, localities receive 80 cents of each \$1 of possible state bank franchise tax revenue. The survey did ask whether a locality levied a bank tax. Of those localities that answered, 35 cities, 74 counties, and 103 towns answered affirmatively. The list of localities that answered affirmatively can be found in **Table 20.1**.

OTHER MISCELLANEOUS TAXES

In our 2005 questionnaire, local governments were asked to specify any miscellaneous taxes that fell outside of the scope of the questions in survey. The answers they provided are included in **Table 20.2**. The table has entries for 15 cities, 12 counties, and three towns.

The most frequently mentioned miscellaneous tax is the daily rental property tax, a tax on businesses involved in renting property other than automobiles. It is usually a one percent tax on gross rental receipts. The tax is permitted by § 58.1-3510.1. Daily rental property is defined in § 58.1-3510 as “... all tangible personal property held for rental and owned by a person engaged in the short-term rental business, except trailers as defined in § 46.2-100 and other tangible personal property required to be licensed or registered with the Department of Motor Vehicles, Department of Game and Inland Fisheries, or the Department of Aviation.” Such property is considered to be a part of the merchants’ capital category. However, certain localities that do not tax according to the merchants’ capital regulations still collect the daily rental property tax as a miscellaneous tax. For localities that employ the full-blown merchants’ capital tax, see Section 8.



Table 20.1**Localities Reporting That They Levy a Bank Franchise Tax, 2006**

| Locality | Locality | Locality | Locality |
|---|----------------|----------------|----------------|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | |
| Alexandria | Franklin | Norfolk | Suffolk |
| Bristol | Fredericksburg | Norton | Virginia Beach |
| Buena Vista | Hampton | Petersburg | Waynesboro |
| Charlottesville | Harrisonburg | Poquoson | Williamsburg |
| Chesapeake | Hopewell | Portsmouth | Winchester |
| Colonial Heights | Lexington | Radford | |
| Covington | Lynchburg | Richmond | |
| Emporia | Manassas | Roanoke | |
| Fairfax | Martinsville | Salem | |
| Falls Church | Newport News | Staunton | |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | |
| Accomack | Craig | King William | Rappahannock |
| Albemarle | Cumberland | Lancaster | Roanoke |
| Alleghany | Dinwiddie | Lee | Rockbridge |
| Amelia | Fairfax | Loudoun | Rockingham |
| Amherst | Fauquier | Louisa | Russell |
| Appomattox | Fluvanna | Madison | Smyth |
| Arlington | Franklin | Mecklenburg | Spotsylvania |
| Augusta | Frederick | Middlesex | Stafford |
| Bath | Gloucester | Montgomery | Sussex |
| Bedford | Goochland | Nelson | Tazewell |
| Bland | Grayson | New Kent | Warren |
| Botetourt | Greene | Northampton | Westmoreland |
| Brunswick | Hanover | Northumberland | Wythe |
| Buchanan | Henrico | Orange | York |
| Campbell | Henry | Patrick | |
| Caroline | Highland | Pittsylvania | |
| Carroll | Isle of Wight | Powhatan | |
| Charles City | James City | Prince George | |
| Charlotte | King & Queen | Prince William | |
| Chesterfield | King George | Pulaski | |
| Towns (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 | Damascus | Stanley | Urbanna |
| Accomac | Dayton | Marion | Victoria |
| Altavista | Dillwyn | McKenney | Vinton |
| Appomattox | Drakes Branch | Middletown | Wakefield |
| Ashland | Dublin | Monterey | Warrenton |
| Big Stone Gap | Dumfries | Montross | Washington |
| Blacksburg | Elkton | Narrows | Waverly |
| Blackstone | Luray | New Castle | West Point |
| Bluefield | Farmville | New Market | White Stone |
| Boones Mill | Floyd | Onancock | Windsor |
| Bowling Green | Fries | Orange | Wise |
| Boyce | Front Royal | Pearisburg | Woodstock |
| Boydton | Glade Spring | Pembroke | Wytheville |
| Bridgewater | Glasgow | Pennington Gap | |
| Broadway | Gordonsville | Pound | |
| Brodnax | Gretna | Purcellville | |
| Burkeville | Haysi | Remington | |
| Cape Charles | Herndon | Rich Creek | |
| Chase City | Hillsville | Richlands | |
| Chilhowie | Hurt | Rocky Mount | |
| Chincoteague | Irvington | Rural Retreat | |
| Christiansburg | Ivor | Saint Paul | |
| Clarksville | Jonesville | Shenandoah | |
| Clifton Forge | Kenbridge | Smithfield | |
| Clintwood | Keysville | South Boston | |
| Coeburn | Kilmarnock | Strasburg | |
| Colonial Beach | Lawrenceville | Tappahannock | |
| Courtland | Lebanon | The Plains | |
| Crewe | Leesburg | Timberville | |
| Culpeper | Lovettesville | Troutville | |

Table 20.2
Miscellaneous Taxes, 2006

| Locality | Item | Tax Rate |
|---|---------------------------------------|---|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | |
| Alexandria | Daily rental tax | 1% of gross receipts |
| Charlottesville | Daily rental tax | 1% of gross receipts |
| Chesapeake | Daily rental tax | 1% of gross receipts |
| Danville | Daily rental tax | 1% of gross receipts |
| Falls Church | Bowling | \$0.05/game |
| Fredericksburg | Daily rental tax | 1% of gross receipts |
| Hampton | Daily rental tax | 1% of gross receipts |
| Lexington | Daily rental tax | 1% of gross receipts |
| Martinsville | Daily rental tax | 0.5% of gross receipts |
| Newport News | Daily rental tax | 1% of gross receipts |
| Norfolk | Daily rental tax | 1% of gross receipts |
| Staunton | Daily rental tax | 1% of gross receipts |
| Virginia Beach | Participatory sports | 5% |
| Waynesboro | Daily rental tax | 1% of gross receipts |
| Winchester | Daily rental tax | 1% of gross receipts |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | |
| Accomack | Seller's fee (real estate) | \$0.50 per \$500 of receipt of sale |
| Albemarle | Daily rental tax | 1% of gross receipts |
| Arlington | Daily rental tax | 1% of gross receipts |
| Chesterfield | Daily rental tax | 1% of gross proceeds |
| Fairfax | Daily rental tax | 1% of gross receipts |
| Henrico | Off track betting | 1/8% of the wagers |
| | Daily rental tax | 1% gross proceeds |
| Lancaster | Automobile graveyard license | \$2 per year |
| | Alcoholic beverage license | By seating capacity, \$200-\$500 |
| Loudoun | Daily rental tax | 1% gross receipts |
| | Mixed beverage license tax | By capacity: up to 100 seats, \$200; 101-150 seats, \$350; more than 150 seats, \$500 |
| | Private non-profit club | \$350 |
| Northampton | Pistol dealers license tax | \$25.75 |
| | Trash collector license tax | \$10.75 |
| Prince George | Courthouse maintenance fee | \$2 per case (traffic or criminal) |
| Prince William | Daily rental tax | 1% of gross receipts |
| York | Daily rental tax | 1% of gross receipts |
| Towns (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.) | | |
| Leesburg | Daily rental tax | 1% of gross receipts |
| Onancock | Ferry tax | \$0.50 per head at departure |
| Windsor | Coin operated machine license tax | \$200 |
| | Alcohol license tax (beer) | \$25 |
| | Alcohol license tax (beer and wine) | \$37.50 off premises; \$75 on premises |
| | Alcohol license tax (mixed beverages) | \$200 |

Section 21

Refuse and Recycling Collection Fees, 2006

Virginia localities collect, or authorize to have collected, refuse and recycled materials. In its survey, the Cooper Center inquired into the methods and fees for the collection of refuse and recycled materials. The answers are provided in three tables, one covering regular refuse pickup, the second covering recycling, and the last covering pickup of miscellaneous refuse items.

REFUSE COLLECTION

Table 21.1 shows information reported on refuse collection by all 39 cities, and by 44 counties and 119 towns. The table contains information on frequency of collection, collection fees, and private contracting. There are three methods of operation. First, some Virginia localities levy a specific refuse collection service fee for the costs of collection. Others cover collection costs within general tax revenues. Finally, some localities provide no service, but leave refuse collection to private contractors.

A majority of cities and counties provide residential services on a weekly basis. Only the cities of Bedford, Fredericksburg, Lexington, and Williamsburg, and the counties of Appomattox, Arlington, Buckingham, Chesterfield, Halifax, and Wythe offer collections more frequently. Regarding fees, 27 cities, 10 counties, and 62 towns impose a residential refuse collection service fee. In addition, 10 cities, 14 counties, and 55 towns contract with private firms for refuse collection.

RECYCLING PROGRAMS

Table 21.2 provides data on localities that have instituted recycling programs. As with refuse collection, these programs may be financed in a variety of ways. Many localities pick up recyclables and then finance the collection with a service charge. Other localities contract out with a private firm. Table 21.2 indicates which localities offer collection of recyclables and which contract out the collection to private firms. It also indicates the monthly fees associated with collecting recyclables.

Of the total survey respondents, 33 cities, 77 counties, and 78 towns indicated carrying out some form of recycling activity. Thirteen cities provided recycling collection directly and 20 contracted it out. Thirty-four counties provided services directly while 43 contracted them out. Of the towns, 14 had their services provided by the county, 29 provided direct services, and 35 contracted them out. For localities that charged a service fee, the amount ranged anywhere from 75 cents to \$5 per month.

MISCELLANEOUS REFUSE ITEMS

Table 21.3 covers any items requiring special pickup. Six cities, 15 counties, and 14 towns provided detail on collection fees for such special refuse items.



Table 21.1
Refuse Collection Fees, 2006

| Locality | Frequency of Collections per Week | Collection Fee (Dollars Per Month)* | Locality Contracts with Private Firm(s) for Refuse Collection |
|---|------------------------------------|--|---|
| Cities (Note: All cities responded to the survey.) | | | |
| Alexandria | R: 1 C I: N/A | R: Semiannual: \$116.50, C I: N/A | No |
| Bedford ^a | R: 2 C I: 2 | R: \$13.00 C I: \$24.44 minimum | No |
| Bristol ^b | R: 1 C I: Varies | R: \$3.00 per week C I: Varies | No |
| Buena Vista ^c | R: 1 C I: 2 | R: \$13.00 C I: \$23.87 minimum | No |
| Charlottesville | R: 1 C I: Every 6 days | R: Sticker: 32 gallon annual: \$94.50; 96 gallon annual: \$283.50 C I: N/A | Yes |
| Chesapeake | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| Colonial Heights ^d | R: 1 C I: 1 | R: \$9.75 C I: \$9.75 | Yes |
| Covington ^e | R: Varies C I: 1/3/5 | R: \$10.00 C I: \$14.75 minimum | No |
| Danville | R: 1 C I: 5 | R: \$13.80 C I: \$136.90 | Yes |
| Emporia | R: 1 C I: N/A | R: N/A C I: N/A | No |
| Fairfax | R: 1 C I: N/A | R: N/A C I: N/A | No |
| Falls Church | R: 1 C I: N/A | R: N/A C I: N/A | No |
| Franklin | R: 1 C I: Varies ^f | R: \$23.50 C I: \$26.00 (1 bin) – \$30.00 (2 bins) | No |
| Fredericksburg | R: 2 C I: 2 | R: \$30.00 ^g C I: \$30.00 bimonthly | No |
| Galax | R: 1 C I: 2 | R: \$8.00 C I: \$16.00 | No |
| Hampton ^h | R: 1 (2 for recycling) C I: N/A | R: Recycle \$4.25 per week; No recycle \$10.00 per week C I: N/A | Yes |
| Harrisonburg ⁱ | R: 1 C I: daily | R: \$16.00 C I: \$23.40 - \$204 | No |
| Hopewell | R: 1 C I: 1 | R: \$14.63 C I: \$17.05 | Yes |
| Lexington | R: 2 C I: 3-6 | R: N/A C I: Based on business type | No |
| Lynchburg ^j | R: 1 C I: 1 | R: Tags: \$0.95/32 gallon; \$1.90/64 gallon plus \$60 annual C I: Tags: \$0.95/32 gallon; \$1.90/64 gallon plus \$60 annual | No |

N/A Not applicable.

See last page of Table 21.1 for key to abbreviations.

* Unless otherwise stated.

^a The City of Bedford imposes a \$60.00 per ton tipping fee.

^b The City of Bristol imposes a \$25.50 per ton tipping fee.

^c The City of Buena Vista imposes a \$21.00 per ton tipping fee.

^d The City of Colonial Heights imposes a tipping fee of \$800 per tractor-trailer load and \$600 per tandem-axle truck.

^e The City of Covington imposes tipping fees ranging from \$10.00-\$40.00 (residential users) and \$15.00-\$45.00 (commercial users).

^f In the City of Franklin, frequency of commercial collection is based on number of containers.

^g Townhouses in the City of Fredericksburg are charged \$24.00, not \$30.00.

^h The City of Hampton imposes a \$40.00 per ton tipping fee.

ⁱ The City of Harrisonburg has a \$50.00 per ton tipping fee.

^j Tipping fee for City of Lynchburg is \$48.00 per ton for up to 150 tons of refuse; \$35.00/ ton for over 150 tons.

Table 21.1 Refuse Collection Fees, 2006 (continued)

| Locality | Frequency of Collections per Week | Collection Fee (Dollars Per Month)* | Locality Contracts with Private Firm(s) for Refuse Collection |
|--|--|---|---|
| Cities (continued) | | | |
| Manassas | R: 1: detached; 2: town house/mobile home C I: 2 | R: \$20.50 detached; \$21.27: town house/mobile home C I: \$21.27 | No |
| Manassas Park | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| Martinsville ^k | R: 1 C I: 2 | R: \$11.50 C I: \$20.50 per container | No |
| Newport News | R: 1 C I: N/A | R: \$4.78 per week C I: N/A | No |
| Norfolk ^l | R: 1 C I: 1 | R: \$14.50 (\$174.00/year) C I: \$65.56: downtown (\$786.00/year) \$26.45: outside district (\$317.00/year) | No |
| Norton | R: 1 C I: Daily | R: \$5.00 C I: N/A | No |
| Petersburg | R: 1 C I: 1 | R: \$10.00 C I: \$10.00 | No |
| Poquoson | R: 1 C I: N/A | R: \$1.75 per bag C I: N/A | No |
| Portsmouth | R: Varies C I: Varies | R: \$19.00 C I: N/A | No |
| Radford | R: 1 C I: As required | R: \$17.00 C I: Based on size and frequency | No |
| Richmond | R: 1 C I: 1 | R: \$15.00 per month per can C I: \$15.00 per month per can | No |
| Roanoke | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Salem ^m | R: 1 C I: 1 | R: N/A C I: \$10.00 per dump; \$5.00 per dump recycling participants | Yes |
| Staunton | R: 1 C I: 4 | R: \$10.00 C I: \$22.70 | No |
| Suffolk | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Virginia Beach | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| Waynesboro ⁿ | R: 1 C I: Varies | R: \$11.00 C I: Based on amount | No |
| Williamsburg | R: 3 C I: N/A | R: N/A C I: N/A | Yes |
| Winchester | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | |
| Accomack ^o | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Alleghany | R: 1 C I: 1-5 | R: N/A C I: Free first pickup; \$10.00/addl. pickup | No |
| Amherst | R: 1 C I: 1 | R: \$4.50 C I: \$6.50 | Yes |
| Appomattox | R: 2 (in Appomattox Town) C I: 2 | R: N/A C I: N/A | No |
| Arlington | R: 2 C I: N/A | R: \$19.39 C I: N/A | Yes |

N/A Not applicable.

See last page of Table 21.1 for key to abbreviations.

* Unless otherwise stated.

^k The City of Martinsville imposes tipping fees of \$45.20 per ton.^l The City of Norfolk imposes tipping fees of \$51.98 per ton.^m The City of Salem imposes a tipping fee of \$47.00 per ton on commercial and industrial users.ⁿ The City of Waynesboro imposes a tipping fee of \$44.00 per ton.^o Accomack County imposes a tipping fee of \$56.51 per ton.

Table 21.1 Refuse Collection Fees, 2006 (continued)

| Locality | Frequency of Collections per Week | Collection Fee (Dollars Per Month)* | Locality Contracts with Private Firm(s) for Refuse Collection |
|-----------------------------|--|---|---|
| Counties (continued) | | | |
| Bath ^p | R: N/A C I: N/A | R: N/A C I: N/A | Yes |
| Bland | R: 1 C I: N/A | R: \$30.00 quarterly C I: N/A | Yes |
| Brunswick ^q | R: As required C I: As required | R: N/A C I: \$125.00 \$750.00 per year (8 yd. dumpster) | No |
| Buchanan | R: 1 C I: 1 | R: N/A C I: \$4.00 per yard | Yes |
| Buckingham | R: Daily C I: N/A | R: N/A C I: N/A | No |
| Carroll | R: 1 C I: 1 | R: N/A C I: N/A | Yes |
| Chesterfield | R: 2 C I: N/A | R: \$2.00 per bag or 32 gallon can C I: N/A | No |
| Culpeper ^r | R: N/A C I: N/A | R: N/A C I: N/A | Yes |
| Dickenson ^s | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Fairfax | R: 1 C I: N/A | R: \$22.50 C I: N/A | No |
| Floyd ^t | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Frederick ^u | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Giles | R: 1 C I: 1 | R: \$13.75 C I: \$25.00 | No |
| Grayson | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Greensville ^v | R: N/A C I: N/A | R: N/A C I: N/A | Yes |
| Halifax | R: 2-3 C I: N/A | R: N/A C I: N/A | No |
| Hanover ^w | R: N/A C I: N/A | R: N/A C I: N/A | Yes |
| Henrico ^x | R: 1 C I: 1 | R: \$13.00 C I: \$13.00 | No |
| Highland | R: As needed ^y C I: As needed ^y | R: \$12.50 C I: \$76.00-\$300.00 per year | No |
| Lee ^z | R: N/A C I: 2 | R: N/A C I: N/A | No |

N/A Not applicable.

See last page of Table 21.1 for key to abbreviations.

* Unless otherwise stated.

^p Bath County imposes tipping fees from \$13.36 per ton to \$40.00 per ton.

^q Brunswick County imposes a tipping fee of \$14.14 per ton.

^r Culpeper County imposes a tipping fee of \$39.00 per ton.

^s Dickenson County imposes a tipping fee of \$60.00 per ton.

^t Floyd County provides pick-up sites, not pick-up services. Municipal, commerce, and industrial tipping fees are \$40.00 per ton.

^u Frederick County imposes tipping fees between \$25.00 per ton and \$38.00 per ton.

^v Greensville County imposes a tipping fee of \$38.00 per ton.

^w Hanover County imposes a tipping fee of \$50.00 per ton.

^x Henrico County has a landfill fee of \$50.00 per ton for county residents.

^y Highland County provides collection site, not collection service.

^z Lee County imposes a tipping fee of \$37.50 per ton for businesses and \$57.00 per ton for tires.

Table 21.1 Refuse Collection Fees, 2006 (continued)

| Locality | Frequency of Collections per Week | Collection Fee (Dollars Per Month)* | Locality Contracts with Private Firm(s) for Refuse Collection |
|-----------------------------|-----------------------------------|--|---|
| Counties (continued) | | | |
| Loudoun ^{aa} | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Madison ^{bb} | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Mecklenburg ^{cc} | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Middlesex | R: N/A C I: N/A | R: N/A C I: N/A | Yes |
| Montgomery | R: N/A C I: Varies | R: N/A C I: N/A | No |
| Nelson ^{dd} | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Orange ^{ee} | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Prince Edward ^{ff} | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Pulaski ^{gg} | R: 1 C I: 1 | R: \$13.00 C I: 6 cu. yd. dumpster: \$15/ mo. rental, \$28 to empty 30 cu. yd dumpster: \$80/mo. rental, \$60 to empty | No |
| Roanoke | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Rockbridge ^{hh} | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Rockingham ⁱⁱ | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Smyth ^{jj} | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Surry | R: N/A C I: 2 | R: N/A C I: \$25 per container | No |
| Warren ^{kk} | R: N/A C I: N/A | R: N/A C I: N/A | No |
| Westmoreland | R: N/A C I: N/A | R: N/A C I: N/A | Yes |
| Wise | R: N/A C I: N/A | R: N/A C I: N/A | Yes |
| Wythe ^{ll} | R: Daily C I: N/A | R: N/A C I: N/A | Yes |
| York ^{mmm} | R: 1 C I: 1 | R: \$13.00 C I: \$13.00 | Yes |

N/A Not applicable.

See last page of Table 21.1 for key to abbreviations.

* Unless otherwise stated.

^{aa} Loudoun County imposes a \$55.00 per ton tipping fee on solid waste.

^{bb} Madison County imposes a \$60.00 per ton tipping fee for rollofs. Tipping fees vary for other size vehicles.

^{cc} Mecklenburg County imposes a \$25.00 per ton tipping fee.

^{dd} Nelson County imposes a tipping fee of \$45.00 per ton.

^{ee} Orange County has a \$40.00 per ton tipping fee.

^{ff} Prince Edward County charges a tipping fee of \$30.00 per ton.

^{gg} Tipping fee for Pulaski County is \$34.50 per ton.

^{hh} Tipping fee for Rockbridge County is \$41.25 per ton.

ⁱⁱ Tipping fee for Rockingham County is \$38.00 per ton.

^{jj} Smyth County imposes a tipping fee of \$45.00 per ton.

^{kk} Tipping fee for Warren County is \$55.00 per ton.

^{ll} Wythe County imposes a tipping fee of \$56.00 per ton.

^{mmm} York County imposes a tipping fee of \$42.00 per ton if not part of county service.

Table 21.1 Refuse Collection Fees, 2006 (continued)

| Locality | Frequency of Collections per Week | Collection Fee (Dollars Per Month)* | Locality Contracts with Private Firm(s) for Refuse Collection |
|--|-----------------------------------|--|---|
| Towns (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 C I: N/A | R: \$8.75 C I: N/A | No |
| Accomac | R: 1-2 C I: 1-2 | R: N/A C I: N/A | Yes |
| Alberta | R: 1 C I: N/A | R: N/A C I: N/A | No |
| Altavista | R: 1 C I: 1 | R: N/A C I: Done by Campbell County | No |
| Appomattox | R: 1 C I: 1 | R: N/A C I: N/A | Yes |
| Ashland | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| Big Stone Gap | R: 1 C I: 5 | R: \$10.00 C I: \$10.00 per pickup | No |
| Blacksburg | R: 1 C I: Varies | R: \$19.50 per cart per month C I: \$19.50 per cart per month | Yes |
| Blackstone | R: 2 C I: 3 | R: \$7.50 C I: \$10.00 | No |
| Bluefield | R: 1 C I: 2-5 | R: \$8.75 C I: \$14.00 minimum | No |
| Bowling Green | R: 2 C: 2 | R: Semi-monthly: \$12.00 in town C I: Semi-monthly: \$26.00 in town | Yes |
| Boyce | R: 1 C I: 1 | R: N/A C I: N/A | Yes |
| Boydton ⁿⁿ | R: 2 C I: 2 | R: \$8.00 C I: \$8.00 | No |
| Bridgewater | R: 2 C I: 2 | R: \$10.12 C I: \$10.12 | Yes |
| Broadway | R: 1 C I: N/A | R: \$9.25 C I: N/A | Yes |
| Brodnax | R: 2 C I: 2 | R: \$10.00 C I: \$20.00-\$80.00 | No |
| Buchanan | R: 1 C I: 2 | R: \$10.00 C I: \$12.00 | Yes |
| Burkeville | R: 1 C I: N/A | R: \$9.00 C I: \$9.00 | No |
| Cape Charles | R: 1 C I: 1 | R: \$12.50 C I: \$12.50/month/can | Yes |
| Capron | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Cedar Bluff | R: 1 C I: 3 | R: \$6.00 C I: \$18.00 | No |
| Chase City ^{oo} | R: 2 C I: 1-2 | R: \$6.75 C I: \$12.60-\$25.20 | No |
| Chatham | R: 2 C I: 4 | R: \$8.00 C I: \$8.00-\$11.00 | Yes |
| Cheriton | R: 1 C I: N/A | R: \$13.00 C I: N/A | Yes |
| Chilhowie | R: 1 C I: N/A | R: \$10.00 inside corp. limits; \$12.00 outside C I: N/A | Yes |

N/A Not applicable.

See last page of Table 21.1 for key to abbreviations.

* Unless otherwise stated

ⁿⁿ Town of Boydton has a tipping fee of \$60.00 per ton.^{oo} Town of Chase City imposes a tipping fee of \$1.84 per cubic yard for commercial dumpster services

Table 21.1 Refuse Collection Fees, 2006 (continued)

| Locality | Frequency of Collections per Week | Collection Fee (Dollars Per Month)* | Locality Contracts with Private Firm(s) for Refuse Collection |
|----------------------------|--|--|---|
| Towns (continued) | | | |
| Chincoteague | R: 1 C I: 1 (Oct-Mar) 2 (Apr-Sept) | R: N/A C I: N/A | Yes |
| Christiansburg | R: 1 C I: 3 | R: \$13.00 C I: Varies | No |
| Clarksville | R: 2 C I: 2-5 | R: \$15.00 (semi-monthly) C I: \$29.00 minimum (semi-monthly) | No |
| Cleveland | R: 1 C I: 1 | R: \$10.00 C I: \$11.00 | No |
| Clintwood | R: 1 C I: 1-5 | R: \$7.00 C I: \$10.00 minimum | No |
| Coeburn | R: 1 C I: 1-5 | R: \$7.00 C I: Varies | No |
| Colonial Beach | R: 1 C I: N/A | R: N/A C I: N/A | No |
| Courtland | R: 1 C I: 1 | R: \$3.00 C I: \$5.00 | No |
| Crewe | R: 2 C I: 3 | R: \$12.00 C I: \$15.00-\$124.00 | No |
| Culpeper | R: 1 C I: 1 | R: N/A C I: \$11.00 per cart | Yes |
| Dayton | R: 1 C I: 1 | R: \$11.00 C I: \$16.00 | Yes |
| Drakes Branch | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Dublin | R: 1 C I: Varies | R: \$9.35 C I: \$15.30; \$19.12 dumpster | No |
| Dumfries | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| Edinburg | R: 1 C I: 1 | R: \$6.00 C I: \$6.00 | Yes |
| Elkton | R: 1 C I: N/A | R: \$10.00 C I: N/A | Yes |
| Farmville | R: 1 C I: 2 | R: N/A C I: N/A | No |
| Floyd | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Fries | R: 1 C I: N/A | R: \$10.50 C I: N/A | Yes |
| Front Royal | R: 1 C I: Negotiated | R: \$10.69 C I: \$17.74 for 5-8 cans; \$48.07 for 9-36 cans; \$93.33 greater than 36 cans | No |
| Glade Spring ^{PP} | R: 1 C I: 3 | R: \$6.00 C I: \$6.00 minimum | No |
| Glasgow | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| Gordonsville | R: 1 C I: 1 | R: N/A C I: N/A | Yes |
| Gretna | R: 1 C I: Varies | R: \$12.44 semi-monthly C I: \$12.44 semi-monthly; \$6.56 dumpsters | Yes |
| Grundy | R: 1 C I: 6 | R: \$7.00 C I: \$48.00-\$288.00 | No |

N/A Not applicable.

See last page of Table 21.1 for key to abbreviations.

* Unless otherwise stated.

^{PP} The Town of Glade Spring imposes a tipping fee of \$6.00.

Table 21.1 Refuse Collection Fees, 2006 (continued)

| Locality | Frequency of Collections per Week | Collection Fee (Dollars Per Month)* | Locality Contracts with Private Firm(s) for Refuse Collection |
|--------------------------|-----------------------------------|--|---|
| Towns (continued) | | | |
| Halifax | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Hallwood | R: 1 C I: 1 | R: N/A C I: N/A | Yes |
| Hamilton | R: 1 C I: 1 | R: N/A C I: N/A | Yes |
| Herndon | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| Hillsville | R: 1 C I: 3 | R: N/A C I: N/A | No |
| Hurt | R: 1 C I: 2 | R: N/A C I: N/A | Yes |
| Iron Gate | R: 1 C I: 2 | R: \$7.00 C I: \$9.00 | No |
| Ivor | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Jonesville | R: 1 C I: 2-3 | R: \$7.25 C I: \$15.00 | Yes |
| Kenbridge | R: 1 C I: 2 | R: \$11.70 C I: \$19.50 | No |
| Keysville | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| La Crosse ⁹⁹ | R: 1 C I: 2 | R: \$10.00 C I: \$61.00 per dumpster (1 pickup) | No |
| Lawrenceville | R: 2 C I: Daily | R: \$10.00 C I: \$50.00 | No |
| Lebanon | R: 1 C I: As required | R: \$5.00 C: \$10.60 I: Based on dumpster size | No |
| Leesburg | R: 1 C I: 3 | R: N/A C I: N/A | Yes |
| Louisa | R: 2 C I: 2 | R: N/A C I: \$11.25-\$20.00 | No |
| Lovettsville | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| Luray | R: 1 C I: 1 | R: \$7.80 per rollout C I: \$10.50 per rollout | Yes |
| Marion | R: 1 C I: N/A | R: \$8.00 C I: N/A | No |
| McKenney | R: 1 C I: N/A | R: N/A C I: N/A | No |
| Melfa | R: 1 C I: 1 | R: N/A C I: N/A | No |
| Middletown | R: 1 C I: 1 | R: N/A C I: N/A | Yes |
| Monterey | R: 1 C I: N/A | R: N/A C I: N/A | No |
| Montross | R: 2 C I: 2 | R: \$11.75 C I: Based on size | Yes |
| Mount Crawford | R: 1 C I: N/A | R: N/A C I: N/A | Yes |

N/A Not applicable.

See last page of Table 21.1 for key to abbreviations.

* Unless otherwise stated.

⁹⁹ The Town of La Crosse imposes a tipping fee of \$1.10 per cubic yard per pickup.

Table 21.1 Refuse Collection Fees, 2006 (continued)

| Locality | Frequency of Collections per Week | Collection Fee (Dollars Per Month)* | Locality Contracts with Private Firm(s) for Refuse Collection |
|----------------------------|-----------------------------------|---|---|
| Towns (continued) | | | |
| Narrows | R: 1 C I: Per request | R: N/A C I: N/A | No |
| New Market | R: 1 C I: 1 | R: \$6.60 C I: \$8.50 per cubic yard in dumpster | Yes |
| Occoquan | R: 2 C I: 2 | R: N/A C I: N/A | Yes |
| Onancock | R: 1 C I: 1 | R: N/A C I: N/A | Yes |
| Orange | R: 2 C I: 2 | R: N/A C I: \$32.00 per pickup; \$65.00/2 cubic yards; \$150.00/4 cubic yards; \$195.00/6 cubic yards | No |
| Pamplin | R: 2 C I: 2 | R: N/A C I: N/A | Yes |
| Pennington Gap | R: 1 C I: As required | R: \$25.00 per load, \$4.50/month C I: \$25.00 per load, \$16.00/month | No |
| Pound | R: 1 C I: 5 | R: \$8.00 C I: \$14.00-\$120.00 | Yes |
| Purcellville | R: 1 C I: 1 | R: N/A C I: N/A | Yes |
| Remington | R: 1 C I: 2 | R: N/A C I: N/A | Yes |
| Richlands | R: 1 C I: 1-5 | R: \$7.00 per pickup C I: \$9.50 per week | No |
| Rocky Mount | R: 1 C I: 1 | R: \$3.00 C I: \$6.00 | No |
| Round Hill | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| Rural Retreat | R: 1 C I: N/A | R: N/A C I: N/A | No |
| Saint Paul | R: 1 C I: Varies | R: \$7.56 C I: Depends on volume | No |
| Saxis | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| Shenandoah | R: 1 C I: 1 | R: \$5.50 C I: \$11.00 | Yes |
| Smithfield | R: 2 C I: 2 | R: N/A C I: N/A | Yes |
| South Boston ^{rr} | R: 1 C I: 1 | R: N/A C I: \$25.00 | No |
| South Hill ^{ss} | R: 1 C I: As required | R: \$10.00 C I: Varies | No |
| Stanley | R: 1 C I: 1-2 | R: \$11.50-\$13.50 C I: Based on size and frequency | Yes |
| Stony Creek | R: 2 C I: 2 | R: N/A C I: N/A | No |
| Strasburg | R: 1 C I: N/A | R: \$8.00 C I: N/A | Yes |
| Stuart | R: 1 C I: 2-3 | R: \$10.00 C I: \$105.00 | No |
| Tangier | R: 2 C I: 2 | R: \$1.00 C I: \$1.00 | No |

N/A Not applicable.

See last page of Table 21.1 for key to abbreviations.

* Unless otherwise stated.

^{rr} Tipping fee for the Town of South Boston is \$28.00 per ton.

^{ss} The Town of South Hill imposes a tipping fee of \$1.15 per cubic yard on commercial vehicles.

Table 21.1 Refuse Collection Fees, 2006 (continued)

| Locality | Frequency of Collections per Week | Collection Fee (Dollars Per Month)* | Locality Contracts with Private Firm(s) for Refuse Collection |
|--------------------------|-----------------------------------|---|---|
| Towns (continued) | | | |
| Tappahannock | R: 2 C I: 2 | R: \$5.00 C I: \$10.00; \$20.00 for dumpsters | No |
| Tazewell | R: 1-5 C I: 1-5 | R: \$10.00 C I: \$14.50/pickup | No |
| The Plains | R: 1 C I: 1 | R: N/A C I: N/A | Yes |
| Timberville | R: 1 C I: 1 | R: \$27.00/quarter C I: \$40.00/quarter | Yes |
| Urbanna | R: 3 C I: N/A | R: N/A C I: N/A | Yes |
| Victoria | R: 1 C I: 1 | R: \$10.00 C I: \$13.00 | No |
| Vienna | R: 2 C I: N/A | R: N/A C I: N/A | No |
| Vinton | R: 1 C I: 2 | R: N/A C I: N/A | No |
| Wachapreague | R: 1 R: 1 | R: N/A R: N/A | No |
| Wakefield | R: 1 C I: 1 | R: \$5.50 C I: \$5.50 | Yes |
| Warrenton | R: 2 C I: 2 | R: N/A C I: N/A | No |
| Warsaw | R: 2 C I: As required | R: N/A C I: \$10.00 | No |
| Waverly | R: 1 C I: 1 | R: \$5.00 C I: \$5.00 | Yes |
| Weber City | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| West Point | R: 1 C I: N/A | R: N/A C I: N/A | No |
| Windsor | R: 1 C I: N/A | R: N/A C I: N/A | Yes |
| Wise | R: 1 C I: As required | R: \$6.00 C I: \$14.00/ pickup | No |
| Woodstock | R: 1 C I: N/A | R: N/A C I: N/A | No |
| Wytheville | R: 1 C I: N/A | R: \$0.50/13 gallon bag; \$1.00/32 gallon bag; \$50.00 annual decal C I: N/A | No |

N/A Not applicable.

Key to abbreviations: R: Residential; C: Commercial; I: Industrial

* Unless otherwise stated.

**Table 21.2
Recycling Collection Fees, 2006**

| Locality | Provided Directly or Contracted | Service Fee |
|--|---------------------------------|---|
| Cities (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 | \$4.00 per month |
| Bristol | Contracted | \$3.00 per month |
| Charlottesville | Contracted | N/A |
| Chesapeake | Contracted | N/A |
| Colonial Heights | Contracted | N/A |
| Emporia | Directly | N/A |
| Fairfax | Directly | N/A |
| Falls Church | Contracted | N/A |
| Franklin | Contracted | N/A |
| Fredericksburg | Directly | N/A |
| Galax | Contracted | N/A |
| Hampton | Directly | \$4.25 per week; discount for recycling |
| Harrisonburg | Directly | N/A |
| Lynchburg | Directly | N/A |
| Manassas | Contracted | Included in refuse fee |
| Manassas Park | Contracted | N/A |
| Martinsville | Contracted | N/A |
| Newport News | Contracted | Included in refuse fee |
| Norfolk | Contracted | \$3.10 per month (included in refuse fee) |
| Norton | Contracted | N/A |
| Poquoson | Contracted | N/A |
| Portsmouth | Contracted | N/A |
| Radford | Contracted | N/A |
| Richmond | Contracted | \$1.64 per month |
| Roanoke | Directly | N/A |
| Salem | Directly | N/A |
| Staunton | Directly | N/A |
| Suffolk | Contracted | N/A |
| Virginia Beach | Directly | N/A |
| Waynesboro | Contracted | N/A |
| Williamsburg | Contracted | N/A |
| Winchester | Directly | N/A |
| Counties (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 | \$11.21 per quarter ^a |
| Augusta | Directly | N/A |
| Bath | Contracted | N/A |
| Bedford | Directly | N/A |
| Bland | Contracted | N/A |
| Botetourt | Contracted | N/A |
| Brunswick | Contracted | N/A |
| Buckingham | Directly | N/A |
| Caroline | Directly | N/A |
| Charlotte | Directly | N/A |
| Chesterfield | Contracted | N/A |
| Craig | Contracted | N/A |
| Cumberland | Contracted | N/A |
| Dickenson | Contracted | N/A |
| Dinwiddie | Directly | N/A |
| Essex | Contracted | N/A |
| Fairfax | Contracted | N/A |
| Fauquier | Directly | N/A |
| Floyd | Directly | N/A |

N/A Not applicable.

^a Estimate by Arlington County of the recycling portion of the quarterly residential refuse and recycling collection fee.

Table 21.2 Recycling Collection Fees, 2006 (continued)

| Locality | Provided Directly or Contracted | Service Fee |
|--|---------------------------------|--|
| Counties (continued) | | |
| Fluvanna | Directly | N/A |
| Franklin | Directly | N/A |
| Frederick | Contracted | N/A |
| Giles | Contracted | N/A |
| Gloucester | Contracted | N/A |
| Goochland | Contracted | N/A |
| Grayson | Directly | N/A |
| Greene | Directly | N/A |
| Halifax | Contracted | N/A |
| Hanover | Directly | N/A |
| Henrico | Contracted | N/A |
| Henry | Directly | N/A |
| Highland | Directly | N/A |
| Isle of Wight | Contracted | N/A |
| James City | Contracted | N/A |
| King George | Contracted | N/A |
| King William | Directly | N/A |
| Lancaster | Contracted | N/A |
| Lee | Directly | N/A |
| Loudoun | Directly | N/A |
| Lunenburg | Directly | N/A |
| Madison | Contracted | N/A |
| Mecklenburg | Directly | N/A |
| Middlesex | Contracted | N/A |
| Nelson | Contracted | N/A |
| New Kent | Contracted | N/A |
| Northumberland | Contracted | N/A |
| Orange | Contracted | 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 |
| Shenandoah | Directly | N/A |
| Smyth | Directly | N/A |
| Southampton | Contracted | \$1.39 per month |
| Spotsylvania | Directly | N/A |
| Stafford | Contracted | \$42.00 per ton, commercial users only |
| Warren | Contracted | N/A |
| Washington | Directly | N/A |
| Westmoreland | Contracted | N/A |
| Wise | Directly | N/A |
| Wythe | Contracted | N/A |
| York | Contracted | N/A |
| Towns (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 | Contracted | N/A |
| Altavista | Contracted | N/A |
| Appomattox | Directly | N/A |
| Ashland | Contracted | N/A |

N/A Not applicable.

Table 21.2 Recycling Collection Fees, 2006 (continued)

| Locality | Provided Directly or Contracted | Service Fee |
|--------------------------|---------------------------------|--|
| Towns (continued) | | |
| Big Stone Gap | Directly | N/A |
| Blacksburg | Contracted | N/A |
| Bluefield | Directly | N/A |
| Bowling Green | Contracted | N/A |
| Boyce | Contracted | N/A |
| Bridgewater | Contracted | \$1.42 per month |
| Broadway | Contracted | Included in refuse fee |
| Buchanan | Contracted | N/A |
| Capron | Provided by Southampton 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 | Directly | N/A |
| Dublin | Contracted | N/A |
| Dumfries | Contracted | N/A |
| Edinburg | Directly | N/A |
| Elkton | Contracted | \$2.50 per month(included in refuse fee) |
| Farmville | Directly | N/A |
| Floyd | Directly | N/A |
| Fries | Contracted | N/A |
| Front Royal | Directly | Included in refuse fee |
| Gordonsville | Directly | N/A |
| Hallwood | Contracted | N/A |
| Hamilton | Contracted | N/A |
| Herndon | Directly | \$2.50 per quarter |
| Hillsville | Contracted | N/A |
| Iron Gate | Jointly with Allegheny County | N/A |
| Irvington | Provided by Lancaster County | N/A |
| Kenbridge | Provided by Lunenburg County | N/A |
| Keysville | Provided by Charlotte County | N/A |
| Lawrenceville | Contracted | N/A |
| Leesburg | Contracted | N/A |
| Louisa | Directly | N/A |
| Lovettsville | Contracted | N/A |
| Marion | Directly | N/A |
| Middletown | Directly | N/A |
| Mineral | Directly | N/A |
| Monterey | Directly | N/A |
| Mount Crawford | Contracted | N/A |
| New Castle | Provided by Craig County | N/A |
| New Market | Contracted | N/A |
| Occoquan | Contracted | N/A |
| Orange | Contracted | N/A |
| Pembroke | Provided by Giles County | N/A |
| Phenix | Provided by Charlotted County | N/A |
| Purcellville | Contracted | N/A |
| Remington | Provided by Fauquier County | N/A |
| Rich Creek | Contracted | N/A |
| Richlands | Contracted | N/A |
| Round Hill | Contracted | N/A |
| Saint Paul | Contracted | N/A |
| Saxis | Contracted | N/A |
| Shenandoah | Provided by Page County | N/A |
| Smithfield | Contracted | N/A |
| South Boston | Directly | N/A |
| Tappahannock | Directly | \$5.00 per month |

N/A Not applicable.

Table 21.2 Recycling Collection Fees, 2006 (continued)

| Locality | Provided Directly or Contracted | Service Fee |
|--------------------------|---------------------------------|-------------|
| Towns (continued) | | |
| Tazewell | Directly | N/A |
| Timberville | Directly | N/A |
| Urbanna | Contracted | N/A |
| Victoria | Contracted | N/A |
| Vienna | Directly | N/A |
| Vinton | Directly | N/A |
| Warrenton | Directly | N/A |
| Warsaw | Provided by Richmond County | N/A |
| Weber City | Directly | N/A |
| West Point | Directly | N/A |
| Wise | Directly | N/A |
| Woodstock | Directly | N/A |
| Wytheville | Directly | N/A |
| N/A Not applicable. | | |

**Table 21.3
Miscellaneous Refuse Collection Fees, 2006**

| Locality | Item | Fee |
|--|---------------------------------------|---|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | |
| Covington | Land Fill Fee- Car Tire | \$1 each |
| | Land Fill Fee- Truck Tire | \$2 each |
| | Land Fill Fee- Appliances | \$5 each |
| Falls Church | Appliances | \$32.50 per 2 cubic yards |
| | Brush pick up | \$65/2 cubic yards |
| | Brush pick up (special bags) | \$0.50 per sticker (1 sticker per bag) |
| Fredericksburg | Special residential pickup | Minimum \$30 |
| Hopewell | Freon | \$10.25 |
| Martinsville | Unsplit tires (13" and larger) | \$2 each |
| | Bagged garbage from vehicle | \$1.50 minimum |
| Radford | Large load of brush | \$50 |
| | Small load of brush | \$25 |
| | Yard waste | \$15 |
| | Appliances | \$25 each |
| | Furniture (1-3 pieces) | \$25 |
| | Furniture (4-5 pieces) | \$40 |
| | Furniture (6 or more pieces) | \$60 |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.) | | |
| Alleghany | County truck rental | \$15 for 1st load, \$50 each additional |
| | Extra pickups | \$30 for 1st load, \$65 each additional |
| Arlington | Appliances | \$20 for first item, \$10 each additional |
| Chesterfield | Appliances | \$15 per item freon; |
| | | \$10 per item non-freon |
| | Construction/Remodeling Debris | \$15 per full-size pickup load |
| | Tires | \$2 each off rim; \$5.00 each on rim; |
| | | \$10 each oversized |
| Fairfax | Large brush loads | \$30 per ton |
| | Yard debris (1-5 bags) | \$4 |
| | Tires (1-10) | \$1 each |
| | Appliance with freon or capacitor | \$1 |
| | Bulk loads | \$55 |
| | Bulk loads (in plastic or paper bags) | \$44.95 |
| Floyd | Tires (truck) | \$3-\$10 each (depends on size) |
| | Tires (car) | \$1 each |
| Frederick | Console TV | \$20 |
| | Computer Monitors | \$8 |
| | Computer UPS | \$5 |
| | Televisions | \$12 |
| | Microwave ovens | \$5 |
| Henrico | Bulky waste | \$43 per pick up |
| | Vacuum leaf | \$30 per pick up |
| | Freon recovery | \$15 per item |
| Loudoun | Tires (car) | \$25 each on rims; \$1 each off rims |
| | Tires (tractor) | \$13-\$25 each off rims |
| | Tires (truck) | \$2.25 each off rims |
| Lunenburg | Refrigerated appliances | \$7 |
| | Bulk items | \$29/ton (1-25 tons) |
| | | \$25/ton (26-50 tons) |
| | | \$20/ton (51-100 tons) |
| | \$15/ton (100+ tons) | |
| New Kent | Equipment containing freon | \$15 per item |

Table 21.3 Miscellaneous Refuse Collection Fees, 2006 (continued)

| Locality | Item | Fee |
|--|---|---|
| Prince George | White goods | \$2 |
| | Tires | \$1 |
| | Entrance fee | \$3 |
| Rockbridge | Tires (lawn/garden, rec vehicles) | \$1.50 |
| | Tires (car) | \$3 |
| | Tires (tractor, truck > 20") | \$8 |
| | Tires (heavy equipment) | \$168/ton |
| Smyth | Brush | \$5 per load |
| | Tire (up to 16") | \$1.50 each |
| | Tire (17" to 24.5") | \$2 each |
| | Tire (25" and over) | \$5 each |
| Warren | Waste decal | \$5 |
| York | Bulk | \$30/item |
| | Brush | \$26/16 cu. ft. |
| Towns (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.) | | |
| Big Stone Gap | Special trash pick up after 1st load | \$25/load |
| Bridgewater | Lawn and garden material (1 pickup/week) | \$1.52/month |
| Cape Charles | Bulk loads (except refrigerators and brush) | \$25/load |
| Chase City | Appliances and furniture | \$5/item |
| Christiansburg | Brush | \$25/load + tipping fee |
| Clintwood | Truckload - brush or misc. items | \$40/load |
| Culpeper | Professional business offices tipping fees | \$11/month |
| Dayton | Passenger car tires | \$1.50 each |
| | Truck tires | \$3 each |
| | Tires already split | \$0.75 each |
| | Dumpster | \$10 per 4 yd. load \$15 per 6 yd. load \$20 per 8 yd. load |
| Herndon | Special trash pickup | \$25 per load |
| Marion | Air Conditioners | \$15 |
| | Refrigerators | \$15 |
| Saint Paul | Brush | \$25/load |
| South Boston | Special trash pickup | \$50/load |
| Tappahannock | Tree limbs, bushes, etc. | \$20/load |

Section 22

Residential Water and Sewer Connection and Usage Fees, 2006

The *Code of Virginia* § 15.2-2122 authorizes sewer connection fees to finance changes in a 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.

CONNECTION FEES

Table 22.1 provides the water and sewer connection fees for the 35 cities, 55 counties, and 120 towns that report imposing these fees. Most localities base fees on meter size. In addition to a connection fee, several localities charge other fees. Fee schedules used by localities differ, but in general, charges apply to mains, valves, and hydrants that are installed by the locality. When an owner or developer installs all necessary facilities himself, the charge is generally waived.

Availability fees are charged by some localities in order to prepare for future expansion of the water and sewer capital facilities. Some localities call the fee an “offsite facilities fee.”

Many fee schedules are extremely complex. In such cases, only fees for the standard residential meter size are given in the table.

USAGE FEES

Table 22.2 lists water and sewer usage fees for 29 cities, 38 counties, and 98 towns. The fees are often multi-tiered with the first several thousand gallons charged at a higher unit rate and the subsequent amount at a lower basis, but the opposite charging method, a multi-tiered system with the first usage charged at a lower rate than later usage, is sometimes used.

For localities that responded with a single fee and not a schedule, it is assumed that the fee listed applies to the standard residential connection, even though no information on meter size was available. If you have questions concerning responses given in this table, please contact the appropriate water and sewer department or authority in the locality, or see their website if applicable. In Appendix B of this publication, the localities’ websites are listed, which will allow the interested reader to access the appropriate department website.



**Table 22.1
Residential Water and Sewer Connection Fees, 2006**

| Locality | Water | | Sewer | |
|--|-----------------------------------|----------------|-----------------------------------|----------------|
| | Meter Size | Connection Fee | Meter Size | Connection Fee |
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | |
| Alexandria | 3/4" | \$900 | 3/4" | \$6,684 |
| | Availability fee | \$25 | 1" | \$11,200 |
| | | | 1 1/2" | \$22,300 |
| | | | 2" | \$35,600 |
| | | | 3" | \$71,900 |
| | | | 4" | \$111,400 |
| | | | 6" | \$222,800 |
| | | | 8" | \$356,500 |
| | | | 10" | \$512,500 |
| Bedford | 3/4" | \$795 | 3/4" | \$1,040 |
| | Availability fee | \$1,000 | Availability fee | \$1,500 |
| Bristol | N/A | \$300 | N/A | \$200 |
| Buena Vista | N/A | \$500 | N/A | \$330 |
| | Tap fee | \$500 | Tap fee | \$330 |
| Charlottesville ^a | 5/8" | \$1,275 | 5/8" | \$1,080 |
| Chesapeake | Developer funded: | | Developer funded: | |
| | 5/8" | \$2,430 | 5/8" | \$1,620 |
| | 3/4" | \$2,673 | 3/4" | \$1,782 |
| | 1" | \$3,402 | 1" | \$2,268 |
| | 1 1/2" | \$4,374 | 1 1/2" | \$2,916 |
| | 2" | \$7,047 | 2" | \$4,698 |
| | 3" | \$26,730 | 3" | \$17,820 |
| | 4" | \$34,020 | 4" | \$22,680 |
| | 6" | \$51,030 | 6" | \$34,020 |
| | 8" | \$70,470 | 8" | \$46,980 |
| | 10" | \$92,340 | 10" | \$61,560 |
| | City funded: | | City funded: | |
| | 5/8" | \$2,970 | 5/8" | \$1,980 |
| | 3/4" | \$3,267 | 3/4" | \$2,178 |
| | 1" | \$4,158 | 1" | \$2,772 |
| | 1 1/2" | \$5,346 | 1 1/2" | \$3,564 |
| | 2" | \$8,613 | 2" | \$5,742 |
| | 3" | \$32,670 | 3" | \$21,780 |
| | 4" | \$41,580 | 4" | \$27,720 |
| | 6" | \$62,370 | 6" | \$41,580 |
| | 8" | \$86,130 | 8" | \$57,420 |
| | 10" | \$112,860 | 10" | \$75,240 |
| Colonial Heights | 5/8", 3/4" | \$1,500 | 4" | \$2,000 |
| Covington | N/A | \$700 | N/A | \$700 |
| | Tap fee | \$700 | Tap fee | \$700 |
| Emporia | 5/8" | \$1,200 | (Included in water fee) | N/A |
| | Tap fee | \$1,000 | Tap fee | \$1,000 |
| Falls Church | 5/8" | \$2,200 | Availability fee | \$6,750 |
| | Availability fee | \$2,750 | | |
| Franklin | 3/4" | \$3,500 | 4" | \$4,500 |
| | 1" | \$4,500 | 6" | \$5,500 |
| | 1 1/2" | \$5,500 | 8" | \$6,500 |
| | 2" | \$7,000 | Meter fee | \$20 |
| Fredericksburg ^b | Tap fee | \$950 | Tap fee | \$2,100 |
| | Availability fee (non-expansion) | \$2,400 | Availability fee (non-expansion) | \$2,100 |
| | Availability fee (expansion area) | \$3,200 | Availability fee (expansion area) | \$3,200 |
| Galax | N/A | \$350 | N/A | \$350 |
| Harrisonburg | 5/8" (full) | \$600 | 5/8", 3/4" | \$800 |
| | 5/8" (partial) | \$300 | Availability fee | \$1,000 |
| | Availability fee | \$1,000 | Meter fee | \$600 or cost |
| Hopewell | 3/4" | \$1,026 | 3/4" | \$135 |
| | | | Tap fee | \$375 |

N/A Not applicable.

^a The City of Charlottesville has a surcharge of \$200 on water connection that goes to the Rivanna Water & Sewer Authority.

^b The City of Fredericksburg bases its residential rate schedule on number of bedrooms. Figures given are for three bedrooms. The tap fee is waived if the developer has already paid for a subdivision to tap the main.

Table 22.1 Residential Water and Sewer Connection Fees, 2006 (continued)

| Locality | Water | | Sewer | |
|---------------------------|---|------------------|---|----------------|
| | Meter Size | Connection Fee | Meter Size | Connection Fee |
| Cities (continued) | | | | |
| Lynchburg | 5/8" | \$775 | 4" | \$875 |
| | 1" | \$790 | Availability fee | \$1,950 |
| | Availability fee | \$1,220 | | |
| Manassas | N/A | \$525 | Availability fee first 24 fixture units | \$5,464 |
| | Availability fee first 24 fixture units | \$1,800 | | |
| Manassas Park | 5/8" | \$65 | Tap fee | \$8,200 |
| | Tap fee | \$2,800 | | |
| Martinsville | 3/4" | \$525 | 4" (line size) | \$500 |
| | 1" | \$625 | 6" | \$550 |
| Newport News | 3/4" | \$690 | \$5 per lot front foot | |
| | Meter fee | \$285 | Single lot | \$2,000 |
| | Tap fee | \$690 | Single lot lateral | \$750 |
| | System development charge | \$1,140 | | |
| Norfolk | 3/4" | \$525 | 5/8" | \$1,355 |
| | | | 3/4" | \$2,060 |
| | | | 1" | \$3,835 |
| Norton | Within city | \$240 | Within city | \$175 |
| | Outside city | \$360 | Outside city | \$350 |
| Petersburg | N/A | \$75 | (Included with water) | |
| Poquoson | N/A | \$1,560 | 5/8" | \$1,240 |
| | | | Availability fee ^c | \$6,000 |
| Portsmouth | 5/8" | \$500 | 5/8" | \$1,250 |
| | | | Availability fee | \$150 |
| | | | tap fee | \$1,250 (min.) |
| Radford | N/A | \$200 | N/A | \$450 |
| | | | Availability fee | \$1,500 |
| Richmond | N/A | \$30 | N/A | \$35 |
| Roanoke | 5/8" | \$1,170 | 4" | \$452 |
| Salem | 3/4" | \$800 | 6" or less | \$1,800 |
| | 1" | \$975 | larger than 6" | cost + 29% |
| | 1 1/2" | \$1,850 | | |
| | 2" | \$2,200 | | |
| | > 2" | Cost + 29% | | |
| Staunton | 5/8" | \$1,500 | 5/8" | \$2,000 |
| | Availability fee | \$1,625 | Availability fee | \$2,100 |
| Suffolk | 5/8", 3/4" | \$1,000 | 4" | \$1,310 |
| | 1" | \$1,210 | 6" | \$2,400 |
| | 1 1/2" | \$1,515 | larger than 6" | cost + 25% |
| | 2" | \$1,790 | Availability fee | \$2,125 |
| | > 2" | Cost + 25% | | |
| Virginia Beach | Availability fee | \$4,390 | | |
| Waynesboro | N/A | \$285 | N/A | N/A |
| | 5/8" | \$800 | 5/8" | \$800 |
| Williamsburg | Meter fee | \$1,732 | Meter fee | \$2,730 |
| | N/A | \$1,950 | N/A | \$2,000 |
| Winchester | Connection fee w/in city: | | Connection fee w/in city: | |
| | 5/8" | \$5,000 | 5/8" | \$7,400 |
| | 3/4" | \$5,000 | 3/4" | \$7,400 |
| | 1" | \$5,000 | 1" | \$8,400 |
| | 1 1/2" | \$8,500 | 1 1/2" | \$9,400 |
| | 2" | \$13,500 | 2" | \$10,600 |
| | 3" | \$25,000 | 3" | \$35,000 |
| | 4" | \$30,000 | 4" | \$45,000 |
| | Connection fee outside of city: | | Connection fee outside of city: | |
| | 5/8" | \$5,000 | 5/8" | \$7,400 |
| | 3/4" | \$5,000 | 3/4" | \$7,400 |
| | 1" | \$5,000 | 1" | \$8,400 |
| | 1 1/2" | \$9,000 | 1 1/2" | \$9,400 |
| | 2" | \$17,000 | 2" | \$10,600 |
| | Meter fee (5/8") | \$70 | | |
| Availability fee | \$5,000 | Availability fee | \$7,400 | |

N/A Not applicable.

^c There are low income exemptions from the City of Poquoson's sewer availability fee.

Table 22.1 Residential Water and Sewer Connection Fees, 2006 (continued)

| Locality | Water | | Sewer | |
|--|-----------------------------------|-------------------|-----------------------------------|-----------------------------|
| | Meter Size | Connection Fee | Meter Size | Connection Fee |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | |
| Albemarle | 5/8" | \$587 | N/A | Cost |
| | 1" | \$689 | | |
| | Over 1" | Cost | | |
| | Tap fee (up to 2" size) | \$150 | | |
| | Local facilities charge: | \$1,300 | Local facilities charge | \$1,400 |
| | System development charge | \$475 | System development charge | \$625 |
| | RWSA ^d capacity charge | \$858 | RWSA ^d capacity charge | \$615 |
| | Buck Mountain surcharge | \$200 | | |
| Alleghany | N/A | \$1,000 | N/A | \$1,000 |
| Amherst | N/A | \$1,401 | N/A | \$2,015 |
| Arlington | 3/4" | \$1,600 | 3/4" | \$116/drainage fixture unit |
| | 1 1/2" | \$2,000 | | |
| | 2" | \$3,600 | | |
| | 3" | \$10,600 | | |
| | 4" | \$11,500 | | |
| | 6" | \$13,500 | | |
| | 8" | \$15,500 | | |
| Augusta | 5/8" | \$3,275 | 5/8" | \$5,280 |
| Bath | 3/4" | \$100 | N/A | \$100 |
| | Transmission & treatment fee | \$2,300 | Transmission & treatment fee | \$2,800 |
| Bedford | 5/8" | \$2,250 | 5/8" | \$3,000 |
| | Meter fee | \$800 | | |
| Bland | N/A | \$650 | N/A | \$400 |
| Botetourt | 5/8" | \$2,700 | 6" | \$2,500 |
| Buchanan | N/A | \$500 | N/A | \$500 |
| Buckingham | N/A | \$2,000 | N/A | \$2,500 |
| | Meter fee | \$1,000 | | |
| Caroline | N/A | \$750 | N/A | \$750 |
| | Availability fee | \$6,000 | Availability fee | \$6,000 |
| Carroll | 3/4" | \$750 | N/A | \$750 |
| Chesterfield | 5/8" | \$777 | 5/8" | \$777 |
| | 1" | \$981 | 1" | \$981 |
| | 1 1/2" | \$1,641 | 1 1/2" | \$1,641 |
| | 2" | \$1,836 | 2" | \$1,836 |
| Craig | N/A | \$400 | N/A | \$400 |
| Cumberland | 3/4" | \$1,400 + cost | N/A | \$800 |
| Dickenson | 3/4" | \$650 | 3/4" | \$650 |
| Dinwiddie | N/A | \$1,955 | N/A | \$3,565 |
| Fairfax | 5/8" | \$700 | Mobile home/apartment/townhouse | \$4,699 |
| | 3/4" | \$850 | Single-family home | \$5,874 |
| | 1" | \$1,000 | Availability fee | \$5,874 |
| | 1 1/2" | \$1,600 | | |
| | 2" | \$1,850 | | |
| | Over 2" | Cost + 30% | | |
| | Local facilities charge | \$4,000 | | |
| | Availability fee | \$3,500 | | |
| Floyd | N/A | \$1,000+ 20% cost | N/A | \$1,000 + 20% cost |
| Franklin | 3/4" | \$750 | | |
| | Availability fee | \$1,976 | | |
| Frederick | 5/8" | \$2,250 | 5/8" | \$1,575 |
| | Availability fee | \$2,597 | Availability fee | \$5,500 |
| Gloucester | N/A | \$2,300 | N/A | \$3,000 |
| Goochland | 5/8" | \$2,500 | 5/8" | \$3,500 |
| Greensville | N/A | \$960 | N/A | \$1,320 |
| | Tap fee | \$960 | Tap fee | \$1,320 |

N/A Not applicable.

^d Rivanna Water & Sewer Authority.

Table 22.1 Residential Water and Sewer Connection Fees, 2006 (continued)

| Locality | Water | | Sewer | | |
|-----------------------------|------------------------|-------------------|------------------------|-------------------|---------|
| | Meter Size | Connection Fee | Meter Size | Connection Fee | |
| Counties (continued) | | | | | |
| Halifax | N/A | \$500 | N/A | \$500 | |
| Hanover | 5/8", 3/4" | \$4,590 | 5/8", 3/4" | \$6,970 | |
| Henrico | 5/8" | \$1,670 | 5/8" | \$3,365 | |
| Henry | 3/4" | \$1,010 | 4" | \$1,010 | |
| Highland | N/A | \$1,125 | N/A | \$1,125 | |
| Isle of Wight | 5/8" | \$4,000 | 5/8" | \$4,000 | |
| | 1" | \$6,300 | 3/4" | \$4,800 | |
| | 1 1/2" | \$9,900 | 1" | \$6,400 | |
| | 2" | \$15,200 | 1 1/2" | \$9,200 | |
| | Availability fee | \$20 | 2" | \$16,000 | |
| | Tap fee | \$4,000 | Availability fee | \$2,000 | |
| James City | 5/8" | \$300 per fixture | 5/8" | \$300 per fixture | |
| | Local facilities fee | \$1,300 | | | |
| King George | 5/8", 3/4" | \$2,313 | 5/8", 3/4" | \$3,835 | |
| | Availability fee | \$761 | Availability fee | \$761 | |
| | Other fees | \$2,600 | Other fees | \$2,730 | |
| King William | 5/8" | 3,000 | 5/8" | \$3,750 | |
| Lee | Tap fee | \$685 | Tap fee | \$500 | |
| | N/A | \$140 | N/A | \$140 | |
| Loudoun | 5/8" | \$3,575 | 5/8" | \$4,933 | |
| | Meter fee | \$175 | | | |
| | Permit fee | \$80 | | | |
| Montgomery | N/A | \$750 | N/A | \$750 | |
| | Availability fee | \$2,000 | Availability fee | \$2,500 | |
| Nelson | 5/8", 3/4" | \$2,500 | 5/8", 3/4" | \$2,500 | |
| | 3/4" (full) | \$3,750 | 3/4" (full) | \$3,750 | |
| | 1" | \$6,250 | 1" | \$6,250 | |
| | 1 1/2" | \$10,938 | 1 1/2" | \$10,938 | |
| | 2" | \$20,000 | 2" | \$20,000 | |
| | 3" | \$40,000 | 3" | \$24,000 | |
| | 4" | \$62,250 | 4" | \$62,250 | |
| New Kent | 6" | \$125,000 | 6" | \$125,000 | |
| | 5/8", 3/4" | \$3,150 | 5/8", 3/4" | \$6,300 | |
| | 1" | \$5,250 | 1" | \$9,450 | |
| | 1 1/2" | \$10,500 | 1 1/2" | \$18,900 | |
| | 2" | \$17,850 | 2" | \$32,550 | |
| | 3" | \$35,700 | 3" | \$65,100 | |
| | 4" | \$57,750 | 4" | \$217,350 | |
| | 6" | \$118,650 | 6" | \$207,000 | |
| | 8"-10" | \$243,600 | | | |
| | Meter fee | \$35 | | | |
| Northumberland | N/A | N/A | N/A | \$2,500 | |
| Powhatan | 5/8" | \$2,400 | 5/8" | \$5,500 | |
| | 3/4" | \$3,600 | 3/4" | \$8,250 | |
| | 1" | \$6,000 | 1" | \$13,750 | |
| | 1 1/2" | \$10,500 | 1 1/2" | \$24,063 | |
| | 2" | \$19,200 | 2" | \$44,000 | |
| | 3" | \$34,800 | 3" | \$88,000 | |
| | 4" | \$60,000 | 4" | \$137,500 | |
| | 6" | \$120,000 | 6" | \$275,000 | |
| | 8" | \$192,000 | 8" | \$440,000 | |
| | 10" | \$276,000 | 10" | \$632,500 | |
| | 12" | \$372,000 | 12" | \$852,500 | |
| | Prince George | 5/8" | \$3,000 | 5/8" | \$4,000 |
| | Prince William | 3/4" | \$3,600 | 3/4" | \$7,200 |
| Meter fee | | \$200 | | | |
| Pulaski | N/A | \$350 | N/A | \$350 | |
| Roanoke | 5/8" | \$500 | 5/8" | \$100 | |
| | Offsite facilities fee | \$2,690 | Offsite facilities fee | \$2,000 | |

N/A Not applicable.

Table 22.1 Residential Water and Sewer Connection Fees, 2006 (continued)

| Locality | Water | | Sewer | |
|--|------------------------|----------------|------------------|----------------|
| | Meter Size | Connection Fee | Meter Size | Connection Fee |
| Counties (continued) | | | | |
| Rockbridge | 5/8" | \$2,800 | N/A | \$3,400 |
| | Hookup fee | \$600 | Hookup fee | \$400 |
| | Availability fee | \$2,200 | Availability fee | \$3,000 |
| Rockingham | N/A | \$1,600 | N/A | \$2,000 |
| | Other fees | \$1,200 | Other fees | \$1,800 |
| Smyth | 3/4" | \$545 | N/A | \$700 |
| Southampton | 3/4" | \$1,000 | N/A | \$1,800 |
| | 1" | \$1,500 | Availability fee | \$2,000 |
| | Availability fee | \$1,500 | | |
| Spotsylvania | N/A | \$1,190 | N/A | \$2,050 |
| | Availability fee | 4,550 | Availability fee | \$4,550 |
| | Meter fee | \$310 | | |
| Stafford | N/A | \$500 | N/A | N/A |
| | Availability fee | \$3,600 | Availability fee | \$3,500 |
| | Meter fee | \$80 | Meter fee | \$80 |
| Surry | N/A | N/A | N/A | \$2,000 |
| Wise | N/A | \$400 | N/A | N/A |
| | Meter fee | \$100 | | |
| Wythe | N/A | \$500 | N/A | \$500 |
| York ^e | 5/8" | \$2,850 | 5/8" | \$3,300 |
| Towns (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 | N/A | Within town | \$1,000 |
| | | | Outside town | \$2,000 |
| Alberta | Within town | \$1,000 | Within town | \$1,500 |
| | Outside town | \$1,700 | Outside town | \$2,500 |
| | Availability fee | \$2,206 | Availability fee | \$3,620 |
| Altavista | N/A | \$250 | N/A | \$1,000 |
| Appomattox | 3/4" | \$1,200 | 4" | \$1,900 |
| | 1" | Cost | Larger than 4" | Cost |
| | Availability fee | \$1,200 | Availability fee | \$1,900 |
| Big Stone Gap | Within town | \$400 | Within town | \$400 |
| | Outside town | \$650 | Outside town | \$650 |
| Blacksburg | 5/8" | \$450 | 5/8" | \$669 |
| | Availability fee | \$490 | Availability fee | \$2,500 |
| | Meter fee | \$745 | | |
| Blackstone | Within town | \$800 | Within town | \$800 |
| | Outside town | \$1,600 | Outside town | \$1,600 |
| Bluefield | N/A | \$350 | N/A | N/A |
| Boones Mill | 5/8" | \$1,000 | N/A | \$1,500 |
| | 1" | \$1,400 | | |
| | 1 1/2" | \$2,100 | | |
| Bowling Green | 5/8", 3/4" | \$3,000 | 5/8", 3/4" | \$3,500 |
| Boydton | Within town | \$750 | Within town | \$750 |
| | Outside town | \$1,250 | Outside town | \$1,250 |
| Bridgewater | N/A | \$1,300 | N/A | \$2,000 |
| Broadway | N/A | \$1,500 | N/A | \$1,600 |
| Brodnax | N/A | \$750 | N/A | \$1,750 |
| Buchanan | N/A | \$600 | N/A | \$700 |
| Burkeville | N/A | \$425 | N/A | \$400 |
| Cape Charles | 3/4" | \$875 | N/A | \$875 |
| | Availability fee | \$875 | Availability fee | \$1,375 |
| | Meter fee | \$250 | | |
| Capron | N/A | \$275 | N/A | N/A |
| Cedar Bluff | N/A | \$325 | N/A | \$300 |
| Charlotte Crt House | New meter installation | \$1,450 | N/A | N/A |

N/A Not applicable.

^e In York County, fees increase if owners of existing homes do not connect within the first 90 days of availability.

Table 22.1 Residential Water and Sewer Connection Fees, 2006 (continued)

| Locality | Water | | Sewer | |
|--------------------------|------------------------------------|----------------|----------------------|----------------|
| | Meter Size | Connection Fee | Meter Size | Connection Fee |
| Towns (continued) | | | | |
| Chase City | N/A | \$600 | N/A | \$400 |
| Chatham | Within town | \$500 | Within town | \$500 |
| | Outside town | \$1,000 | Outside town | \$1,000 |
| Chilhowie | Within town | \$350 | Within town | \$350 |
| | Outside town | \$450 | Outside town | \$450 |
| Chincoteague | 5/8" | \$550 | N/A | N/A |
| | Availability fee | \$3,600 | | |
| Christiansburg | 5/8" | \$1,000 | N/A | \$1,000 |
| Claremont | N/A | \$750 | N/A | N/A |
| Clarksville | 3/4" | \$800 | N/A | \$600 |
| Cleveland | 3/4" | \$50 | 3/4" | \$50 |
| Clifton Forge | N/A | \$600 | N/A | \$600 |
| Clintwood | 3/4" within town and road crossing | \$400 | 3/4" within town | \$400 |
| | Outside town | \$600 | 3/4" outside town | \$800 |
| Coeburn | Within town | \$400 | Within town | \$375 |
| | Outside town | \$525 | Outside town | \$450 |
| Colonial Beach | N/A | \$3,000 | N/A | \$3,000 |
| Courtland | N/A | \$1,200 | N/A | N/A |
| Craigsville | 5/8" | \$1,000 | 4" | \$1,500 |
| Crewe | N/A | \$300 | N/A | \$800 |
| Culpeper | 5/8" | \$40 | | |
| | 1" | \$210 | | |
| | 1 1/2" | \$300 | | |
| | 2" | \$380 | | |
| | Tap fee within town | \$5,000 | Tap fee within town | \$7,000 |
| | Tap fee outside town | \$7,500 | Tap fee outside town | \$10,500 |
| | | | | |
| Damascus | N/A | N/A | N/A | \$450 |
| Dayton | 3/4" | \$900 + cost | N/A | \$900 |
| | Availability fee | \$1,200 | Availability fee | \$1,200 |
| Drakes Branch | 3/4" | \$500 | N/A | \$1,350 |
| Dublin | Within town | \$450 | Within town | \$400 |
| | Outside town | \$565 | Outside town | \$500 |
| Dungannon | Availability fee | \$400 | Availability fee | \$600 |
| | Meter fee | \$25 | | |
| | Tap fee | \$25 | | |
| Edinburg | Within town | \$1,000 | Within town | \$1,500 |
| | Outside town | \$1,500 | Outside town | \$2,250 |
| Elkton | N/A | \$1,800 | N/A | \$2,200 |
| Farmville | 3/4" | \$660 | 4" | \$660 |
| | Availability fee | \$550 | Availability fee | \$550 |
| | Tap fee | \$660 | | |
| Fincastle | N/A | \$550 | N/A | Cost + 10% |
| | Availability fee | \$950 | Availability fee | \$5,000 |
| Fries | N/A | \$137 | (Included in water) | N/A |
| Front Royal | 3/4" | \$5,500 | 4" | \$5,500 |
| Glasgow | All | \$500 | N/A | \$500 |
| Gordonsville | Within town: | \$5,000 | N/A | N/A |
| | Outside town: | \$7,500 | | |
| Goshen | Varies | \$250 + cost | N/A | N/A |

N/A Not applicable.

Table 22.1 Residential Water and Sewer Connection Fees, 2006 (continued)

| Locality | Water | | Sewer | |
|--------------------------|-------------------------------|----------------|-------------------------------|----------------|
| | Meter Size | Connection Fee | Meter Size | Connection Fee |
| Towns (continued) | | | | |
| Gretna | N/A | \$160 | N/A | \$400 |
| Halifax | Meter fee | \$500 | N/A | \$250 |
| | Availability fee in town | \$750 | Availability fee in town | \$750 |
| | Availability fee outside town | \$1,500 | Availability fee outside town | \$1,500 |
| Hamilton | N/A | \$10,000 | N/A | \$500 |
| | | | Availability fee | \$6,000 |
| Herndon | 5/8" | \$2,000 | 5/8" | \$600 |
| | Availability fee | \$2,760 | Availability fee | \$4,621 |
| | Tap fee | \$130 | | |
| Hillsville | 3/4" (Within town) | \$600 | Within town | \$300-\$650 |
| | 3/4" (Outside town) | \$750 | Outside town | \$600-\$750 |
| | 1" (Within town) | \$750 | | |
| | 1" (Outside town) | \$900 | | |
| | 2" | Cost + 15% | | |
| Hurt | N/A | \$750 | N/A | \$1,000 |
| Iron Gate | N/A | \$600 | N/A | \$600 |
| | Meter fee | \$200 | Meter fee | \$200 |
| Ivor | Road crossing | \$2,000 | N/A | N/A |
| | Non-road crossing | \$1,500 | | |
| | Tap fee | \$2,500 | | |
| Jonesville | N/A | \$250 | N/A | \$250 |
| | Meter fee | \$105 | | |
| | Tap fee | \$300 | | |
| Kenbridge | N/A | \$500 | N/A | \$500 |
| Keysville | N/A | \$500 | N/A | \$750 |
| Kilmarnock | 5/8" | \$1,500 | 5/8" | \$2,500 |
| La Crosse | Within town | \$550 | Within town | \$1,100 |
| | Outside town | \$1,200 | Outside town | \$1,800 |
| Lawrenceville | Within town | \$400 + cost | Within town | \$400 + cost |
| | Outside town | \$600 + cost | Outside town | \$600 + cost |
| Lebanon | N/A | \$500 | N/A | \$500 |
| | Deposit fee | \$150 | Deposit fee | \$150 |
| Leesburg | Meter fee | Cost + 15% | N/A | Cost + 15% |
| | Availability fee | \$4,288 | Availability fee | \$6,678 |
| Louisa | 3/4" | \$2,500 | | |
| Lovettsville | N/A | \$1,000 | N/A | \$1,000 |
| | Availability fee | \$8,100 | Availability fee | \$11,900 |
| Luray | N/A | \$1,880 | N/A | \$1,880 |
| Marion | N/A | \$450 | N/A | \$675 |
| McKenney | Within town | \$500 | Within town | \$1,000 |
| | Outside town | \$750 | Outside town | \$1,500 |
| Middletown | N/A | \$3,500 | N/A | \$5,000 |
| Mineral | Within town | \$2,500 | N/A | \$3,500 |
| | Outside town | \$2,700 | Tap fee | \$1,200 |
| | Tap fee | \$1,000 | | |
| Monterey | N/A | \$1,125 | N/A | \$1,125 |
| Montross | 3/4" | \$500 + cost | N/A | N/A |
| Narrows | N/A | \$400 | N/A | \$400 |
| New Market | Within town | \$3,000 | Within town | \$3,000 |
| | Outside town | \$6,000 | Outside town | \$6,000 |
| Onancock | 5/8" | \$1,150 | 5/8" | \$1,200 |
| Orange | Within town | \$4,000 | Within town | \$16,440 |
| | Outside town | \$6,000 | Outside town | \$24,660 |
| Pearisburg | N/A | \$400 | N/A | \$250 |

N/A Not applicable.

Table 22.1 Residential Water and Sewer Connection Fees, 2006 (continued)

| Locality | Water | | Sewer | |
|--------------------------|--------------------------------------|----------------|--------------------------------------|----------------|
| | Meter Size | Connection Fee | Meter Size | Connection Fee |
| Towns (continued) | | | | |
| Pembroke | N/A | \$500 | N/A | \$500 |
| Pennington Gap | N/A | \$200 | N/A | \$125 |
| Phenix | N/A | \$250 | N/A | N/A |
| Pound | Within town | \$260 | Within town | \$260 |
| | Outside town | \$360 | Outside town | \$360 |
| Pulaski | Within town | \$470 | N/A | \$600 |
| | Outside town | \$590 | | |
| | Availability fee (within town) | \$330 | | |
| | Availability fee (outside town) | \$660 | | |
| | Meter fee (within town) | \$100 | | |
| | Meter fee (outside town) | \$200 | | |
| Purcellville | Availability fee | \$18,800 | | |
| | Meter fee | \$235 | | |
| Remington | N/A | \$1,000 | N/A | N/A |
| | Tap fee | \$5,000 | | |
| Rich Creek | N/A | \$100 | N/A | \$150 |
| Richlands | N/A | \$400 | N/A | \$300 |
| Rocky Mount | 5/8" (within town) | \$1,000 | Within town (5/8") | \$1,000 |
| | 5/8" (outside town) | \$2,000 | Outside town (5/8") | \$2,000 |
| | Availability fee outside town | \$1,250 | Availability fee outside town | \$1,250 |
| Round Hill | N/A | Cost + 10% | N/A | Cost + 10% |
| | 3/4" Availability fee (within town) | \$4,200 | 3/4" Availability fee (within town) | \$9,800 |
| | 3/4" Availability fee (outside town) | \$8,100 | 3/4" Availability fee (outside town) | \$14,700 |
| Rural Retreat | Within town | \$900 | Within town | \$350 |
| | Outside Town | \$1,000 | Outside town | \$1,000 |
| Saint Paul | N/A | \$250 | N/A | \$250 |
| Shenandoah | Within town | \$3,000 | Within town | \$4,000 |
| | Outside town | \$6,000 | Outside town | \$7,000 |
| Smithfield | 5/8" | \$660 | 5/8" | \$1,580 |
| | Availability fee | \$2,150 | Availability fee | \$2,900 |
| South Boston | 3/4" | \$750 | N/A | \$750 |
| South Hill | Within town | \$1,000 | Within town | \$1,500 |
| | Outside town | \$2,000 | Outside town | \$3,000 |
| Stanley | Within town | \$2,500 | Within town | \$3,000 |
| | Outside town | \$3,500 | Outside town | \$4,500 |
| Strasburg | 3/4" | \$5,000 | N/A | \$5,000 |
| Stuart | N/A | \$600 | N/A | \$600 |
| Surry | 5/8" (within town) | \$500 + cost | 5/8" (within town) | \$1,500 |
| | 5/8" (outside town) | \$700 + cost | 5/8" (outside town) | \$2,000 |
| Tappahannock | 5/8" | \$1,500 | N/A | \$3,000 |
| | 1" | \$3,000 | | |
| | 1 1/2" | \$6,000 | | |
| | 2" | \$9,000 | | |
| | 3" | \$12,000 | | |
| | 4" | \$15,000 | | |
| Tazewell | 3/4" | \$400 | 4" | \$400 |
| Timberville | Within town | \$1,500 | Within town | \$1,500 |
| | Outside town | \$2,000 | Outside town | \$2,000 |
| Troutdale | N/A | \$100 | N/A | N/A |
| | Tap fee | \$250 | | |

N/A Not applicable.

Table 22.1 Residential Water and Sewer Connection Fees, 2006 (continued)

| Locality | Water | | Sewer | |
|--------------------------|---------------|----------------|----------------------------|-----------------|
| | Meter Size | Connection Fee | Meter Size | Connection Fee |
| Towns (continued) | | | | |
| Troutville | 5/8" | \$700 | N/A | N/A |
| | 3/4" | \$1,000 | | |
| | 1" | \$1,200 | | |
| | 1 1/2" | \$1,800 | | |
| | 2" | \$2,400 | | |
| | 3" | \$3,600 | | |
| | 4" | \$4,500 | | |
| | 6" | \$7,500 | | |
| | 8" | \$10,500 | | |
| | 10" | \$12,500 | | |
| 12" | \$14,500 | | | |
| Urbanna | N/A | \$2,000 | N/A | N/A |
| Victoria | Within town | \$500 | Within town: | \$500 |
| | Outside town | \$750 | Outside town: | \$750 |
| Vienna | N/A | \$1,100 | (Included in water fee) | N/A |
| Vinton | N/A | \$1,500 | N/A | \$1,600 |
| | Meter fee: | \$50 | | |
| Wakefield | Within town: | \$400 | (Sussex Service Authority) | N/A |
| | Outside town: | \$500 | | |
| Warrenton | Within town: | \$4,950 | Within town: | \$6,200 |
| | Outside town: | \$7,425 | Outside town: | \$9,300 |
| Warsaw | 3/4" | \$3,000 | 3/4" | \$7,000 |
| | 1" | \$7,500 | 1" | \$17,500 |
| | 2" | \$24,000 | 2" | \$56,000 |
| | 4" | \$75,000 | 4" | \$175,000 |
| | 6" | \$150,000 | 6" | \$350,000 |
| Washington | N/A | \$1,500 | N/A | N/A |
| Waverly | N/A | \$2,000 | N/A | \$1,500 |
| West Point | 3/4" | \$1,100 | N/A | N/A |
| | 1" | \$1,200 | | |
| | 1 1/2" | \$1,300 | | |
| | 2" | \$1,400 | | |
| | 3" | \$1,500 | | |
| Windsor | 3/4" | \$3,500 | N/A | N/A |
| Wise | Within town: | \$500 | Within town: | \$500 |
| | Outside town: | \$750 | Outside town: | \$750 |
| Woodstock | N/A | \$5,000 + cost | N/A | \$10,000 + cost |
| Wytheville | N/A | \$1,500 + cost | N/A | \$1,500 |

N/A Not applicable.

Table 22.2
User Fees for Residential Water and Sewer, 2006

| Locality | Water Use Fee (\$)* | Sewer Use Fee (\$)* |
|---|---|--|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for the item in this table are excluded.) | | |
| Alexandria | 0-2,000 gallons: monthly fee \$1.3757/1,000 gallons for over 2,000 gallons | N/A |
| Bedford | \$12.19 min. for 3,000 gallons | \$22.97 min. for 3,000 gallons |
| Buena Vista | \$4.88/1,000 gallons | \$5.39/1,000 gallons |
| Charlottesville | \$4.00 service charge | \$4.00 service charge |
| Chesapeake | \$3.225/100 cubic feet | \$0.725/100 cubic feet |
| Colonial Heights | \$14.84 for 0-1,000 cubic feet \$13.59/1,000 cf for 1,001-5,000 cf \$10.48/1,000 cf for 5,001-25,001 cf \$8.57/1,000 cf for 25,001-125,000 cf \$8.99/1,000 cf for over 125,000 cf | 0-100,000 cubic feet: \$16.28 + \$1.87/ccf Over 100,000 d.f: \$2.25/ccf |
| Covington | \$18.00 | \$26.00 |
| Emporia | \$9.83 | \$13.51 |
| Fairfax | \$14.40 for 5,000 gallons | 80.6% of computed water service |
| Falls Church | \$3.03/1,000 gallons | \$5.91/\$1,000 gallons |
| Franklin | \$12.25/month + \$2.75/1,000 gallons | \$16.58/month + \$3.85/1,000 gallons |
| Fredericksburg | \$6.69 min. bimonthly | \$7.19 min. bimonthly |
| Galax | \$16.33 for 0-6,999 gallons \$1.73/1,000 for 7k-300k gallons \$1.53/1,000 for 301k-600k gallons \$1.27/1,000 for greater than 600k gallons | \$16.33 for 0-6,999 gallons \$1.73/1,000 for 7k-300k gallons \$1.53/1,000 for 301k-600k gallons \$1.27/1,000 for greater than 600k gallons |
| Hampton | \$2.26/100 cubic feet | \$1.07/100 cubic feet |
| Harrisonburg | \$6.10 minimum \$2.17 for 0-2,500 gallons \$2.54 for 2,500-25k gallons \$2.25 for 25k to 250k gallons \$1.83 for greater than 250k gallons | \$8.69 minimum \$2.735 for 0-2,500 gallons \$3.65 for 2,500-25k gallons \$3.44 for 25k-250k gallons \$3.01 for greater than 250k gallons |
| Hopewell | \$12.97 for 300 cubic feet \$3.4356/ccf for 300-2,000 cubic feet \$2.8794/ccf for 2,000-300k cubic feet \$1.8892/ccf for 300k-1,000k cubic feet \$0.7891/ccf for 1,000k-6,000k cubic feet \$1.0694/ccf for greater than 6,000k cubic feet | \$18.00 for 1st 300 cubic feet \$1.30/ccf for 300-2,000 cubic feet \$1.10/ccf for greater than 2,000 cubic feet |
| Lynchburg | \$1.89/100 cubic feet | \$4.97/100 cubic feet |
| Manassas | \$2.32/1,000 gallons | \$1.75/1,000 gallons |
| Manassas Park | \$35.00 | \$35.00 |
| Martinsville | For 3/4" within city limits: \$11.26 for 0-4,000 gallons \$1.81/1,000 for 4k-6k gallons \$1.38/1,000 for 6k-106k gallons \$1.15/1,000 for 106k-206k gallons \$1.19/1,000 for greater than 206k gallons For 3/4" outside city limits: \$14.07 for 0-4,000 gallons \$2.27/1,000 for 4k-6k gallons \$2.09/1,000 for 6k-106k gallons \$1.73/1,000 for 106k-206k gallons \$0.49/1,000 for greater than 206k gallons | \$11.52 for 0-4,000 gallons \$1.73/1,000 for greater than 4,000 gallons |
| Newport News | \$2.74/100 cubic feet | \$1.26/100 cubic feet |
| Norfolk | \$3.37/100 cubic feet | \$2.67/100 cubic feet |
| Portsmouth | \$3.15/1,000 gallons or \$2.3565/100 cubic feet | Minimum \$2/month \$2.47/1,000 gallons or \$1.81/100 cubic feet |
| Radford | \$12.20 for 0-4,000 gallons \$3.05/1,000 for 4,001-100k gallons \$2.75/1,000 for 100k-4,000k gallons \$2.41/1,000 for greater than 4,000k gallons | \$9.50 minimum \$4.75/1,000 gallons |
| Salem | \$3.05/1,000 for 0-5,000 gallons \$3.12/1,000 for 5k-500k gallons \$2.80/1,000 for greater than 500k gallons | \$3.50/1,000 for 0-5,000 gallons \$3.60/1,000 for 5k-450k gallons \$17.50/1,000 for over 450k gallons |

* Fees are per month unless otherwise noted. CCF=100 cubic feet K=1,000.

Table 22.2 User Fees for Residential Water and Sewer, 2006 (continued)

| Locality | Water Use Fee (\$)* | Sewer Use Fee (\$)* |
|---|---|---|
| Cities (continued) | | |
| Staunton | \$2.00/100 cubic feet | \$2.82/100 cubic feet |
| Suffolk | \$2.74/100 cubic feet Minimum bimonthly charge: \$15.02 to include bimonthly meter service charge. Water usage non-metered: \$10.33 | \$1.78/100 cubic feet Minimum bimonthly charge \$13.27 Water usage non-metered: \$8.02 |
| Waynesboro | Bimonthly: \$3.00 base, \$1.63/1,000 gallons | Bimonthly: \$10.50 base, \$3.80/1,000 gallons |
| Winchester | \$17.60 for 3,000 gallons In-city: \$2.14/1,000 for over 3,000 gallons Out-city: \$3.22/1,000 for over 3,000 gallons | \$3.91/1,000 gallons |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for the item are excluded.) | | |
| Alleghany | \$30 for 1st 5,000 gallons \$5.50/1,000 gallons thereafter | \$30 for 1st 5,000 gallons \$6.75/1,000 gallons thereafter |
| Arlington | \$2.38/1,000 gallons | \$2.92/1,000 gallons |
| Augusta | Fixed rate: \$15.24 for 2 months \$2.80/1,000 gallons | Fixed rate: \$14.98 for 2 months \$4.25/1,000 gallons |
| Bath | \$16.00 for 0-4,200 gallons \$0.30/100 for over 4,200 gallons | \$19.00 |
| Bedford | \$9.00 | \$9.00 |
| Bland | \$14.25 for 1st 1,000 gallons \$6.75/1,000 for 1,001-19,000 gallons | \$15 for 1st 2,000 gallons \$6.50/1,000 for 2,001-8,000 gallons |
| Botetourt | \$17 for 1st 2,000 gallons \$2.65/1,000 for over 2,000 gallons | \$20.50 |
| Buckingham | \$27.81 for 1st 4,000 gallons \$9.27/1,000 for over 4,000 gallons | \$27.81 for 1st 4,000 gallons \$9.27/1,000 for over 4,000 gallons |
| Caroline | \$20.00 for 1st 6,000 gallons \$3.50/1,000 for over 6,000 gallons | \$22.00 for 1st 6,000 gallons \$4.00/1,000 for over 6,000 |
| Chesterfield | Customer charge: \$6.00 Capacity charge: \$4.30 Use charge: \$1.24/100 cubic feet | Customer charge: \$6.00 Capacity charge: \$14.00 Use charge: \$1.31/100 cubic feet |
| Cumberland | N/A | \$20.00 |
| Dickenson | \$19.00 for 0-1,500 gallons \$9.50/1,000 for over 1,500 gallons | 100% of water bill |
| Fairfax | Service charge: \$5.50 \$1.50/1,000 gallons | \$3.20/1,000 gallons |
| Franklin | \$32 for 1st 4,000 gallons | N/A |
| Frederick | \$8.18 for 1st 2,000 gallons \$2.86/1,000 for over 2,000 gallons | \$11.43 for 1st 1,000 gallons \$3.05/1,000 for over 1,000 gallons |
| Gloucester | \$12.30 for 0-2,000 gallons \$5.90/1,000 for 2,000-8,000 gallons \$6.15/1,000 for over 8,000 gallons | \$7.40 for 0-2,000 gallons \$3.26/1,000 for 2,000-4,000 gallons \$3.10/1,000 for 4,000-8,000 gallons \$2.90/1,000 for 8,000-11k gallons \$2.77/1,000 for 11k-75k gallons \$2.53/1,000 for 75k-90k gallons \$2.16/1,000 for over 90k gallons |
| Greensville | \$10.45 for 1st 3,000 gallons | \$21.958 for 1st 5,000 gallons |
| Halifax | Grubby Road - flat rate \$35 Riverdale: \$13.73 for 1st 2,000 gallons \$5.15/1,000 for next 2,000 gallons \$4.29/1,000 for over 4,000 gallons Clover: \$13.45 for 1st 2,000 gallons \$2.46/1,000 next 3,000 gallons \$1.93/1,000 over 5,000 gallons | Grubby Road - flat rate \$35 Riverdale: \$13.73 for 1st 2,000 gallons \$5.15/1,000 for next 2,000 gallons \$4.29/1,000 for over 4,000 gallons Clover: \$26.90 for 1st 2,000 gallons \$4.93/1,000 for next 3,000 gallons \$3.85/1,000 for over 5,000 gallons |
| Hanover | \$7.02 minimum base charge \$1.11/1,000, for 0-4,000 gallons \$3.40/1,000 for 4,001-15,000 gallons \$4.43/1,000 for 15,001-40,000 gallons | \$17.02 minimums base charge \$4.60/1,000 for 0-4,000 gallons \$5.78/1,000 for 4,001-40,000 gallons |
| Henrico | Service charge: \$9.00 \$2.08/ccf for 1st 10,000 cubic feet \$1.42/ccf, for 10k-80k cubic feet \$1.02/ccf for over 80k cubic feet | Service charge: \$18.30 \$2.20/ccf for 1st 10,000 cubic feet \$1.57/ccf, for 10k-80k cubic feet \$1.42/ccf for over 80k cubic feet |

N/A Not applicable.

* Fees are per month unless otherwise noted. CCF=100 cubic feet K=1,000.

Table 22.2 User Fees for Residential Water and Sewer, 2006 (continued)

| Locality | Water Use Fee (\$)* | Sewer Use Fee (\$)* |
|---|--|--|
| Counties (continued) | | |
| Henry | \$24.00 | \$24.00 |
| Highland | \$18.50 for 1st 4,000 gallons \$3.78/1,000 for over 4,000 gallons | N/A |
| Isle of Wight | Bimonthly: \$40.00 for 1st 6,000 gallons \$2.50/1,000 for 6,000-12,000 gallons \$3.50/1,000 for over 12,000 gallons | Bimonthly: flat \$28.00 |
| King George | Bimonthly: \$15.15 minimum | Bimonthly: \$28.95 minimum |
| Lee | \$22.00-\$25.00 for 1st 2,000 gallons \$3.75/1,000 - 4.50/1,000 over 2,000 gallons | \$17.50-\$22.80 for 1st 2,000 gallons \$3.25/1,000 - \$5.64/1,000 over 2,000 |
| Loudoun | Quarterly: Basic charge: \$18.93 \$1.64/1,000 gallons Peak use charge: \$2.46/1,000 gallons | Quarterly Basic rate: \$16.62 \$2.59/1,000 gallons |
| Montgomery | \$5.80/1,000 gallons | \$6.00/1,000 gallons |
| Nelson | \$20.60 for 1st 4,000 gallons \$5.55/1,000 for over 4,000 gallons | \$24.20 for 1st 4,000 gallons \$32.10 for 1st 4,000 gallons (Wintergreen) \$6.70/1,000 for over 4,000 gallons |
| New Kent | \$36.00 for 1st 10,000 gallons (5/8" pipe) \$3.90/1,000 for greater than 10,000 gallons | \$54.00 for 1st 10,000 gallons (5/8" pipe) \$4.80/1,000 for over 10,000 gallons |
| Northumberland | N/A | \$32.00/month Reedville: \$15/month |
| Rockbridge | \$10.80 minimum \$3.64/1,000 gallons | \$8.74 minimum \$5.62/1,000 gallons |
| Rockingham | \$9.63 for 1st 3,500 gallons \$1.94/1,000 for 3,501-5,000 gallons \$2.42/1,000 for greater than 5,000 gallons | \$3.19/1,000 gallons |
| Smyth | \$20.00 for 1st 3,000 gallons \$6.00/1,000 for greater than 3,000 gallons | \$12.50 for 1st 1,000 gallons \$6.00/1,000 for greater than 1,000 gallons |
| Southampton | \$22.00 for 1st 4,000 gallons \$2.00/1,000 for greater than 4,000 gallons | \$30.00 for 1st 4,000 gallons \$5.00/1,000 for greater than 4,000 gallons |
| Westmoreland | \$45.00 flat rate | \$32.00 flat rate |
| Wise | \$12.00 for 1st 1,500 gallons \$0.70/100 for greater than 1,500 gallons | N/A |
| Wythe | \$18.00 for 1st 3,000 gallons \$7.00/1,000 for greater than 3,000 gallons | \$22.00 for 1st 3,000 gallons \$6.90/1,000 for greater than 3,000 gallons |
| York | Bimonthly: \$2.75/1,000 gallons | Bimonthly: \$34.50 |
| Towns (Note: For a listing of town respondents and non-respondents, see Appendix B.) | | |
| Abingdon | N/A | In-town: \$18.15 for 1st 2,000 gallons \$3.19/1,000 for greater than 2,000 gallons Out-of-town: \$23.60 for 1st 2,000 gallons \$4.15/1,000 for greater than 2,000 gallons |
| Altavista | In-town: \$1.65 for 0-5,000 gallons Out-of-town: \$3.30 for 0-5,000 gallons | In-town: \$2.32 for 0-5,000 gallons Out-of-town: \$4.64 for 0-5,000 gallons |
| Appomattox | \$6.35 for 0-2,000 gallons \$2.54/1,000 for greater than 2,000 gallons | \$9.10 for 0-2,000 gallons \$7.25/1,000 for greater than 2,000 gallons |
| Big Stone Gap | In-town: \$12.00 for 0-1,000 gallons \$3.50/1,000 for greater than 1,000 gallons Out-of-town: \$16.00 for 0-1,000 gallons \$5.00/1,000 for greater than 1,000 gallons | In-town: \$12.00 for 0-1,000 gallons \$4.50/1,000 for greater than 1,000 gallons Out-of-town: \$20.00 for 0-1,000 gallons \$7.00/1,000 for greater than 1,000 gallons |
| Blacksburg | Base: \$2.26 \$3.16/1,000 gallons | Base: \$2.29 \$3.80/1,000 gallons |

N/A Not applicable.

* Fees are per month unless otherwise noted. CCF=100 cubic feet K=1,000.

Table 22.2 User Fees for Residential Water and Sewer, 2006 (continued)

| Locality | Water Use Fee (\$)* | Sewer Use Fee (\$)* |
|--------------------------|--|--|
| Towns (continued) | | |
| Blackstone | \$16.40 for 1st 3,000 gallons \$5.47/1,000 for 3,000-43k gallons \$5.37/1,000 for 43k-130k gallons \$5.29/1,000 for greater than 130K gallons | \$16.30 for 1st 3,000 gallons \$5.43/1,000 for greater than 3,000 gallons |
| Bluefield | \$14.80 for 1st 2K gallons \$5.70/1,000 for 2K-30K gallons \$4.25/1,000 for 30K-100K gallons \$2.55/1,000 for greater than 100K gallons | N/A |
| Boones Mill | \$3.00/1,000 gallons | \$3.00/1,000 gallons |
| Boydton | In-town: \$19.90 for 1st 3,000 gallons \$4.00/1,000 for greater than 3,000 gallons Out-of-town: \$27.10 1st 3,000 gallons | In-town: \$8.71 for 1st 3,000 gallons \$2.66/1,000 gallons Out-of-town: \$13.97 for 1st 3,000 gallons |
| Bridgewater | \$7.00/1,000 for greater than 3,000 gallons \$6.13 for 1st 1,000 gallons \$2.70/1,000 for 1,001-10,000 gallons \$2.87/1,000 for 10,001-20k gallons \$2.94/1,000 for 20k-30k gallons \$3.10/1,000 for 30k-40k gallons \$3.17/1,000 for 40k-50k gallons \$3.23/1,000 for 50k-4,000k gallons \$3.65/1,000 for greater than 4,000k gallons | \$8.29/1,000 for greater than 3,000 gallons \$7.12 for 1st 1,000 gallons \$3.52/1,000 for 1,001-10,000 gallons \$3.74/1,000 for 10,001-20k gallons \$3.83/1,000 for 20k-30k gallons \$4.07/1,000 for 30k-40k gallons \$4.15/1,000 for 40k-50k gallons \$4.25/1,000 for 50k-4,000k gallons \$4.27/1,000 for over 4,000k gallons |
| Broadway | Bimonthly: \$10.33 for 1st 3,000 gallons \$2.45/1,000 for 3,001-100k gallons \$2.50/1,000 for 100k-400k gallons \$2.80/1,000 for greater than 400k gallons | Bimonthly: \$11.66 for 1st 3,000 gallons \$2.75/1,000 for 3,001-100k gallons \$3.20/1,000 for 100k-400k gallons \$2.95/1,000 for greater than 400k gallons |
| Broadnax | \$17.93 | \$17.07 |
| Buchanan | \$14.50 for 1st 4,000 gallons | \$14.00 for 1st 5,000 gallons |
| Burkeville | \$14.00 for 1st 3,000 gallons \$3.00/1,000 for greater than 3,000 gallons | \$17.50 for 1st 3,000 gallons \$3.00/1,000 |
| Cape Charles | Existing service: \$24.40/month New service: \$27.40/month | Existing service: \$22.40/month New service: \$25.40/month |
| Chase City | \$12.00 for 1st 3,000 gallons \$1.82/1,000 for 3,000-13,000 gallons \$1.71/1,000 for 13,000-125k gallons \$1.14/1,000 for over 125k gallons | \$12.25 for 1st 3,000 gallons \$1.82/1,000 for 3,000-13,000 gallons \$1.71/1,000 for 13,000-125k gallons \$1.14/1,000 for over 125k gallons |
| Chilhowie | In-town: \$9.66 for 1st 2,000 gallons \$2.42/1,000 for over 2,000 gallons Out-of-town: \$19.44 for 1st 2,000 gallons \$4.86/1,000 for over 2,000 gallons | In-town: \$9.66 for 1st 2,000 gallons \$2.42/1,000 for over 2,000 gallons Out-of-town: \$23.33 for 1st 2,000 gallons \$5.83/1,000 for over 2,000 gallons |
| Chincoteague | \$20 for 1st 6,000 gallons \$3.54/1,000 for over 6,000 gallons | N/A |
| Christiansburg | \$5.50 minimum | \$16.00 minimum |
| Claremont | Monthly: \$9.50 for 1st 3,500 gallons \$1.20/1,000 for over 3,500 gallons | N/A |
| Cleveland | \$20.00 for 1st 5,000 gallons | \$20.00 for 1st 5,000 gallons |
| Clintwood | In-town: \$12.00 for 1st 2,000 gallons \$3.81/1,000 for over 2,000 gallons Out-of-town: \$17-\$20 for 1st 2,000 gallons \$4.94/1,000 for over 2,000 gallons | In-town: \$13.00 for 1st 2,000 gallons \$4.00/1,000 for over 2,000 gallons Out-of-town: \$5.15/1,000 for over 2,000 gallons |
| Coeburn | In-town: \$14.50 for 1st 2,000 gallons \$3.80/1,000 for over 2,000 gallons Out-of-town: 150% of in-town rates | 130% of water rates |
| Courtland | \$11.00 0-5,000 gallons | N/A |
| Craigsville | Bimonthly: \$17.00 for 1st 9,000 gallons \$2.00/1,000 for over 9,000 gallons | Bimonthly: \$39.00 for 1st 9,000 gallons \$3.50/1,000 for over 9,000 gallons |

N/A Not applicable.

* Fees are per month unless otherwise noted. CCF=100 cubic feet K=1,000.

Table 22.2 User Fees for Residential Water and Sewer, 2006 (continued)

| Locality | Water Use Fee (\$)* | Sewer Use Fee (\$)* |
|--------------------------|--|--|
| Towns (continued) | | |
| Crewe | \$9.00 for 1st 3,000 gallons \$3.00/1,000 for over 3,000 gallons | \$14.00 for 1st 3,000 gallons \$4.69/1,000 for over 3,000 gallons |
| Culpeper | In-town: \$9.29 for 1st 2,000 gallons \$4.65/1,000 for 2,001-25k gallons \$3.73/1,000 for 25k-100k gallons \$2.77/1,000 for over 100k gallons Out-of-town: 150% of in-town rate | In-town: \$9.72 minimum \$4.86/1,000 for 0-25k gallons \$4.41/1,000 for 25k-100k gallons \$4.28/1,000 for over 100k gallons Out-of-town: 150% of in-town rate |
| Damascus | N/A | In-town: \$15 for 0-2,000 gallons \$3.25/1,000 for 2,000-4,000 gallons \$3.65/1,000 for 4,000-6,000 gallons \$3.80/1,000 for over 6,000 gallons Out-of-town: \$30 for 0-2,000 gallons \$6.50/1,000 for 2,000-4,000 gallons \$7.30/1,000 for 4,000-6,000 gallons \$7.60/1,000 for over 6,000 gallons |
| Dayton | \$6.00 for 1st 2,000 gallons | \$8.00 for 1st 2,000 gallons |
| Drakes Branch | In-town: \$10.00 for 1st 5,000 gallons \$1.00/1,000 for 5,000-55k gallons \$0.75/1,000 for 55k-105k gallons \$0.60/1,000 for over 105k gallons Out-of-town: \$15.00 for 1st 5,000 gallons \$1.00/1,000 for 5,000-55k gallons \$0.75/1,000 for 55k-105k gallons \$0.60/1,000 for over 105k gallons | In-town: \$10.00 minimum \$1.00/1,000 for greater than 30k gallons Out-of-town: \$15.00 minimum rate \$1.00/1,000 over 30k gallons |
| Dungannon | \$14.00 minimum | \$15.00 minimum |
| Farmville | \$7.87 for 1st 3,000 gallons \$2.42/1,000 for over 3,000 gallons | \$8.66 for 1st 3,000 gallons \$2.66/1,000 for over 3,000 gallons |
| Fincastle | \$9.00 for 1st 2,000 gallons \$1.00/1,000 for over 2,000 gallons | \$16.35 for 1st 1,500 gallons \$5.63/1,000 for over 1,500 gallons |
| Floyd | In-town: \$4.00 for 1st 2,000 gallons \$3.10/1,000 for over 2,000 gallons Out-of-town: \$6.00 for 1st 2,000 gallons \$4.65/1,000 for over 2,000 gallons | In-town: \$10.80 for 1st 2,000 gallons \$6.00/1,000 for over 2,000 gallons Out-of-town: \$16.20 for 1st 2,000 gallons \$9.30/1,000 for over 2,000 gallons |
| Fries | \$14.50 for 1st 2,000 gallons \$5.25/1,000 for over 2,000 gallons | \$10.50 for 1st 2,000 gallons \$5.75/1,000 for over 2,000 gallons |
| Glasgow | \$12.00/month | \$20.00/month |
| Goshen | \$12.00/month | N/A |
| Gretna | Bimonthly: In-town: \$35.00 for 1st 6,000 gallons \$2.50/1,000 for over 6,000 gallons Out-of-town: \$70.00 for 1st 6,000 gallons \$5.00/1,000 for over 6,000 gallons | Bimonthly: In-town: \$26.00 for 1st 6,000 gallons \$2.75/1,000 for over 6,000 gallons Out-of-town: \$52.00 for 1st 6,000 gallons \$5.50/1,000 for over 6,000 gallons |
| Halifax | In-town: \$12.15 for 1st 2,000 gallons \$4.95/1,000 for over 2,000 gallons Out-of-town: \$19.45 for 1st 2,000 gallons \$8.65/1,000 for over 2,000 gallons | In-town: 18.65 for 1st 2,000 gallons \$6.00 /1,000 for over 2,000 gallons Out-of-town: \$22.55 for 1st 2,000 gallons \$7.40/1,000 for over 2,000 gallons |
| Hamilton | In-town: \$10.00 for 1st 4,000 gallons \$8.00/1,000 for over 4,000 gallons Out-of-town: \$14.00 for 1st 4,000 gallons \$8.00/1,000 for over 4,000 gallons | In-town: \$14.00 for 1st 4,000 gallons \$15.00/1,000 for over 4,000 gallons Out-of-town: \$22.00 for 1st 4,000 gallons \$16.00/1,000 for over 4,000 gallons |

N/A Not applicable.

* Fees are per month unless otherwise noted. CCF=100 cubic feet K=1,000.

Table 22.2 User Fees for Residential Water and Sewer, 2006 (continued)

| Locality | Water Use Fee (\$)* | Sewer Use Fee (\$)* |
|--------------------------|--|--|
| Towns (continued) | | |
| Herndon | Billed quarterly 5/8" meter service fee: \$6.00 Base water rate: \$1.92/1,000 gallons Water peak rate: \$3.20/1,000 gallons | Billed quarterly: Base sewer rate: \$3.12/1,000 gallons Sewer peak rate: \$1.56/1,000 gallons |
| Hillsville | In-town: \$14.24 for 1st 2,000 gallons \$2.53/1,000 for 2,000-100k gallons \$4.70/1,000 for over 100k gallons Out-of-town: \$16.37 for 1st 2,000 gallons \$4.90/1,000 for over 2,000 gallons | In-town: \$16.21 for 1st 2,000 gallons \$4.85/1,000 for 2,000-100k gallons \$5.84/1,000 for over 100k gallons Out-of-town: \$25.72 for 1st 2,000 gallons \$6.15/1,000 for over 2,000 gallons |
| Iron Gate | \$16.00 for 1st 4,000 gallons \$4.00/1,000 for over 4,000 gallons | \$27.00 for 1st 4,000 gallons \$4.00/1,000 for over 4,000 gallons |
| Ivor | \$16.00 per month | N/A |
| Jonesville | \$8.00 for 1st 1,500 gallons \$6.50/1,000 for over 1,500 gallons | 80% of water usage |
| Kenbridge | \$13.55 for 1st 3,000 gallons | \$20.14 for 1st 2,000 gallons |
| Keysville | \$3.00/1,000 gallons | \$4.00/1,000 gallons |
| Kilmarnock | Bimonthly rates: \$20.00 for 1st 6,000 gallons \$2.63/1,000 for over 6,000 gallons | Bimonthly rates: \$20.00 for 1st 6,000 gallons \$4.50/1,000 for over 6,000 gallons |
| La Crosse | In-town: \$16.93 for 1st 3,000 gallons \$3.50/1,000 for over 3,000 gallons Out-of-town: \$36.40 for 1st 3,000 gallons \$3.50/1,000 for over 3,000 gallons | In-town: \$13.07 for 1st 3,000 gallons \$3.90/1,000 for over 3,000 gallons Out-of-town: \$18.07 for 1st 3,000 gallons \$3.90/1,000 for over 3,000 gallons |
| Lawrenceville | In-town: \$15.73 for 1st 4,000 gallons \$3.93/1,000 for 4,000-8,000 gallons \$2.86/1,000 for 8,000-30k gallons \$2.13/1,000 for over 30k gallons Out-of-town: \$27.53 for 1st 4,000 gallons \$6.88/1,000 for 4,000-8,000 gallons \$5.01/1,000 for 8,000-30k gallons \$3.76/1,000 for over 30k gallons | In-town: \$11.43 for 1st 4,000 gallons \$2.86/1,000 for over 4,000 gallons Out-of-town: \$20.00 for 1st 4,000 gallons \$5.01/1,000 for over 4,000 gallons |
| Lebanon | In-town: \$12.00 minimum Out-of-town: \$20.00 minimum | In-town: \$13.00 minimum Out-of-town: \$20.00 minimum |
| Leesburg | Quarterly: \$2.67/1,000 gallons | Quarterly: \$3.34/1,000 gallons |
| Louisa | \$15.50 for 1st 4,000 gallons \$1.80/1,000 for over 4,000 gallons | \$24.00 for 1st 4,000 gallons \$4.40/1,000 for over 4,000 gallons |
| Louisa | \$20.00 for 1st 4,000 gallons \$1.80/1,000 for over 4,000 gallons | \$24.00 for 1st 4,000 gallons \$4.40/1,000 for over 4,000 gallons |
| Lovettsville | Quarterly fee: \$84.50 for 0-6,500 gallons \$5.20/1,000 for over 6,500 gallons | \$7.80/1,000 gallons |

N/A Not applicable.

* Fees are per month unless otherwise noted. CCF=100 cubic feet K=1,000.

Table 22.2 User Fees for Residential Water and Sewer, 2006 (continued)

| Locality | Water Use Fee (\$)* | Sewer Use Fee (\$)* |
|--------------------------|---|--|
| Towns (continued) | | |
| Luray | In-town: \$9.68 for 1st 1,000 gallons \$2.78/1,000 for 1,000-10,000 gallons \$2.42/1,000 for 10,000-25k gallons \$2.00/1,000 for 25k-50k gallons \$1.64/1,000 for 50k-100k gallons \$1.45/1,000 for over 100k gallons Out-of-town: 50% higher | In-town: \$20.30 for 1st 4,000 gallons \$3.08/1,000 for over 4,000 gallons |
| Marion | In-town: \$6.00 for 1st 2,000 gallons \$3.80/1,000 for over 2,000 gallons Out-of-town: \$12.00 for 1st 2,000 gallons \$7.59/1,000 for over 2,000 gallons | Out-of-town: rates 50% higher In-town: \$6.00 for 1st 2,000 gallons \$3.62/1,000 for over 2,000 gallons Out-of-town: \$12.00 for 1st 2,000 gallons \$7.23/1,000 for over 2,000 gallons |
| McKenney | In-town: \$11.25 for 1st 2,500 gallons \$2.25/1,000 for over 2,500 gallons Out-of-town: \$16.88 for 1st 2,500 gallons \$3.38/1,000 for over 2,500 gallons | In-town: \$11.25 for 1st 2,500 gallons \$2.25/1,000 for over 2,500 gallons Out-of-town: \$16.88 for 1st 2,500 gallons \$3.38/1,000 for over 2,500 gallons |
| Middletown | \$10.00 for 1st 3,000 gallons \$3.20/1,000 for over 3,000 gallons | \$15.00 for 1st 3,000 gallons \$4.50/1,000 for over 3,000 gallons |
| Mineral | In-town: \$14.75 for 1st 3,000 gallons \$4.15/1,000 for over 3,000 gallons Out-of-town: \$18.00 for 1st 3,000 gallons \$4.70/1,000 for over 3,000 gallons | \$16.00 for 1st 3,000 gallons \$3.25/1,000 for over 3,000 gallons |
| Monterey | \$15.00 for 1st 8,000 gallons | \$23.64 for 1st 4,000 gallons |
| Montross | \$11.00 for 1st 6,000 gallons | N/A |
| Narrows | \$23.15 | \$23.50 |
| Onancock | \$32.02 for 1st 5,000 gallons \$6.91/1,000 for 5,000-15,000 gallons \$7.18/1,000 for over 15,000 gallons | \$38.71 for 1st 5,000 gallons \$9.56/1,000 for 5,000-15,000 gallons \$10.56/1,000 for over 15,000 gallons |
| Orange | In-town: \$6.60 + \$0.40/100 gallons Out-of-town: \$31.90 + \$0.66/100 gallons | In-town: \$16.05 Out-of-town: \$37.45 |
| Pearisburg | \$17.00 for 1st 2,500 gallons \$4.00/1,000 for over 2,500 gallons | \$17.25 for 1st 2,500 gallons \$4.50/1,000 for over 2,500 gallons |
| Pembroke | In-town: \$25.20 for 1st 3,500 gallons \$3.76/1,000 over 3,500 gallons Out-of-town: \$37.80 for 1st 3,500 gallons \$6.39/1,000 over 3,500 gallons | In-town: \$17.35 for 1st 1,500 gallons \$3.90/1,000 over 1,500 gallons Out-of-town: \$22.75 for 1st 1,500 gallons \$4.50/1,000 over 1,500 gallons |
| Pennington Gap | \$12.00 for 1st 3,000 gallons \$6.70/1,000 for over 3,000 gallons | \$19.00 for 1st 2,000 gallons \$4.70/1,000 for over 2,000 gallons |
| Pound | In-town: \$9.75 for 1st 1,000 gallons \$3.20/1,000 for over 1,000 gallons Out-of-town: \$16.75 for 1st 1,000 gallons \$4.20/1,000 for over 1,000 gallons | In-town: \$12.49 for 1st 1,000 gallons \$3.74/1,000 for over 1,000 gallons Out-of-town: \$18.65 for 1st 1,000 gallons \$4.20/1,000 for over 1,000 gallons |
| Remington | In-town: \$9.00 for 1st 4,000 gallons \$2.00/1,000 for over 4,000 gallons Out-of-town: \$19.00 for 1st 4,000 gallons \$2.50/1,000 for over 4,000 gallons | N/A |

N/A Not applicable.

* Fees are per month unless otherwise noted. CCF=100 cubic feet K=1,000.

Table 22.2 User Fees for Residential Water and Sewer, 2006 (continued)

| Locality | Water Use Fee (\$)* | Sewer Use Fee (\$)* |
|--------------------------|--|--|
| Towns (continued) | | |
| Rich Creek | In-town: \$12.98 Out-of-town: \$12.98 | In-town: \$11.10 Out-of-town: \$16.10 (including adm. fee) |
| Rocky Mount | In-town: \$11.00 for 1st 3,000 gallons \$3.30/1,000 for 3,001-10,000 gallons \$3.20/1,000 for 10,001-50k gallons \$3.10/1,000 for 50k-100k gallons \$3.00/1,000 for 100k-250k gallons \$2.85/1,000 for 250k-500k gallons \$2.55/1,000 for over 500k gallons Out-of-town: \$22.00 for 1st 3,000 gallons \$6.60/1,000 for 3,001-10,000 gallons \$6.40/1,000 for 10,001-50k gallons \$6.20/1,000 for 50k-100k gallons \$6.00/1,000 for 100k-250k gallons \$5.70/1,000 for 250k-500k gallons \$5.10/1,000 for over 500k gallons | In-town: \$11.00 for 1st 3,000 gallons \$3.25/1,000 for 3,001-10,000 gallons \$3.10/1,000 for 10,001-50k gallons \$3.00/1,000 for 50k-100k gallons \$2.90/1,000 for 100k-250k gallons \$2.60/1,000 for 250k-500k gallons \$2.40/1,000 for over 500k gallons Out-of-town: \$22.00 for 1st 3,000 gallons \$6.50/1,000 for 3,001-10,000 gallons \$6.20/1,000 for 10,001-50k gallons \$6.00/1,000 for 50k-100k gallons \$5.80/1,000 for 100k-250k gallons \$5.60/1,000 for 250k-500k gallons \$4.80/1,000 for over 500k gallons |
| Round Hill | Bimonthly In-town: \$10.00 minimum, \$0.00582/gallon Out-of-town: \$15.00 minimum, \$0.00873/gallon | Bimonthly In-town: \$10.00 minimum, \$0.00730/gallon Out-of-town: \$15.00 min., \$0.01095/gallon |
| Rural Retreat | \$12.00 for 1st 2,000 gallons \$3.25/1,000 for 2,000-6,000 gallons \$4.00/1,000 for 6,000-10,000 gallons \$4.50/1,000 for over 10,000 gallons | \$13.00 for 1st 2,000 gallons \$3.00/1,000 for 2,000-4,000 gallons \$3.15/1,000 for 4,000-6,000 gallons \$3.25/1,000 for 6,000-10,000 gallons \$4.00/1,000 for over 10,000 gallons |
| Saint Paul | In-town: \$7.75 for 1st 1,500 gallons \$2.50/1,000 for over 1,500 gallons Out-of-town: \$15.50 for 1st 1,500 gallons \$5.00/1,000 for over 1,500 gallons | In-town: 125% of water charge Out-of-town: N/A |
| Shenandoah | In-town: \$14.65 for 1st 3,000 gallons \$0.45/100 for over 3,000 gallons Out-of-town: \$27.50 for 1st 3,000 gallons \$0.75/100 gallons for over 3,000 gallons | In-town: \$14.65 for 1st 3,000 gallons \$0.45/100 for over 3,000 gallons Out-of-town: 27.50 for 1st 3,000 gallons \$0.75/100 for over 3,000 gallons |
| Smithfield | \$19.30 charge on each service \$2.55/1,000 gallons | \$2.90/1,000 gallons |
| South Boston | In-town: \$2.73 Out-of-town: \$5.11 | In-town: \$17.25 Out-of-town: \$32.78 |
| Strasburg | \$9.00 for 1st 2,000 gallons \$4.00/1,000 for over 2,000 gallons | \$10.00 for 1st 2,000 gallons \$4.65/1,000 for over 2,000 gallons |
| Stuart | In-town: \$15.00 for 1st 2,000 gallons \$3.15/1,000 for over 2,000 gallons Out-of-town: \$21.50 for 1st 2,000 gallons \$4.46/1,000 for over 2,000 gallons | In-town: \$15.00 for 1st 2,000 gallons \$4.50/1,000 for over 2,000 gallons Out-of-town: \$17.20 for 1st 2,000 gallons \$5.11/1,000 for over 2,000 gallons |
| Surry | \$5.80 for 1st 4,000 gallons \$1.45/1,000 for over 4,000 gallons | \$12.26 for 1st 3,500 gallons \$2.50/1,000 for over 3,500 gallons |
| Tangier | \$17.00 monthly | \$35.00 monthly |
| Tappahannock | In-town: Administrative fee: \$6 \$1.70/1,000 gallons Out-of-town: Administrative fee: \$9 \$2.25/1,000 gallons | In-town: Administrative fee: \$6 \$3.10/1,000 gallons Out-of-town: Administrative fee: \$9 \$4.65/1,000 gallons |
| Tazewell | \$18.00 for 1st 2,000 \$3.12/1,000 over 2,000 gallons | \$19.09 for 1st 2,000 \$3.12/1,000 over 2,000 gallons |
| Timberville | \$8.33 minimum | \$10.00 minimum |
| Troutdale | \$7.50 for 1st 2,000 gallons | N/A |
| Troutville | \$12.00 for 1st 1,000 gallons \$25.00 for 2nd 1,000 gallons \$3.00/1,000 for over 2,000 gallons | N/A |
| Urbanna | \$11.00 for 1st 3,000 gallons \$2.20/1,000 for over 3,000 gallons | N/A |
| Victoria | In-town: \$13.00 for 1st 3,000 gallons Out-of-town: \$25.50 for 1st 3,000 gallons | In-town: \$7.00 for 1st 3,000 gallons Out-of-town: \$9.50 for 1st 3,000 gallons |
| Vienna | Quarterly: \$3.33/1,000 gallons | Quarterly: \$4.45/1,000 gallons |

N/A Not applicable.

* Fees are per month unless otherwise noted. CCF=100 cubic feet K=1,000.

Table 22.2 User Fees for Residential Water and Sewer, 2006 (continued)

| Locality | Water Use Fee (\$)* | Sewer Use Fee (\$)* |
|--------------------------|--|--|
| Towns (continued) | | |
| Vinton | Bimonthly: \$11.77 for 1st 3,000 gallons \$2.18/1,000 for 3k-45k gallons \$1.89/1,000 for 45k-300k gallons \$1.73/1,000 for \$300k-1,000k gallons \$1.44/1,000 for over 1,000k gallons | Bimonthly: \$15.84 for 1st 3,000 gallons \$2.32/1,000 for over 3,000 gallons |
| Wakefield | In-town: \$10.00 for 1st 2,000 gallons \$1.80/1,000 for 2,000-10,000 gallons \$1.50/1,000 for over 10,000 gallons Out-of-town: \$20.00 for 1st 2,000 gallons \$1.80/1,000 for 2,000-10,000 gallons \$1.50/1,000 for over 10,000 gallons | N/A |
| Warrenton | In-town: \$4.00 for 1st 2,000 gallons \$3.10/1,000 for over 2,000 gallons Out-of-town: \$6.00 for 1st 2,000 gallons \$4.65/1,000 for over 2,000 gallons | In-town: \$10.80 for 1st 2,000 gallons \$6.20/1,000 for over 2,000 gallons Out-of-town: \$16.20 for 1st 2,000 gallons \$9.30/1,000 for over 2,000 gallons |
| Warsaw | In-town: \$5.50 for 1st 3,000 gallons \$0.675/1,000 for 3,001-5,000 gallons \$0.735/1,000 for over 5,000 gallons Out-of-town: \$18.50 for 1st 3,000 gallons \$0.675/1,000 for 3,001-5,000 gallons \$0.735/1,000 for over 5,000 gallons | In-town: \$20.00 for 1st 3,000 gallons \$5.75/1,000 for 3,001-5,000 gallons \$6.00/1,000 for over 5,000 gallons Out-of-town: \$20.00 for 1st 3,000 gallons \$5.75/1,000 for 3,001-5,000 gallons \$6.00/1,000 for over 5,000 gallons |
| Waverly | \$10.00 for 1st 5,000 gallons \$1.25/1,000 for 5,001-20k gallons \$0.90/1,000 for 20k-100k gallons \$0.50/1,000 over 100k gallons | |
| Windsor | Bimonthly: \$16.00 minimum | N/A |
| Wise | In-town: \$7.15 for 1st 1,000 gallons \$2.75/1,000 for over 1,000 gallons Out-of-town: \$14.30 for 1st 1,000 gallons \$5.50/1,000 for over 1,000 gallons | In-town: 150% of water charge Out-of-town: 150% of water charge |
| Wytheville | Fixed charge: \$10.50 \$1.50/1,000 for 0-3,000 gallons \$5.50/1,000 for 3,000-10,000 gallons \$4.40/1,000 for 10,001-25k gallons \$3.05/1,000 for 25k-100k gallons \$2.15/1,000 for 100k-3,500k gallons \$1.94/1,000 over 3,500k gallons | Fixed charge: \$7.00 \$1.20/1,000 for 0-3,000 gallons \$4.00/1,000 for over 3,000 gallons |

N/A Not applicable.

* Fees are per month unless otherwise noted. CCF=100 cubic feet K=1,000.

Section 23

Impact Fees, 2006

The *Code of Virginia* § 15.2-2319 authorizes any locality, by ordinance, to 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**. Costs include, 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 § 15.2-2298 or § 15.2-2303 for off-site road improvements and such proffered conditions have been accepted by the locality.

In 2006, only three localities reported impact fees. The City of Danville imposed a variable fee for the cost of putting in roads. The County of Stafford imposed an impact fee that averaged \$1,200 per housing unit. The County of Warren imposed fees ranging from \$1,000 to \$2,500 depending on the area being developed. Because of the small number of respondents, no table is provided for this section.



Section 24

Public Rights-of-Way Use Fees, 2006

The *Code of Virginia* § 56-468.1 authorizes certain localities to charge rights-of-way use fees for the use of publicly owned roads and property by certified telecommunication firms. Cities and towns whose public streets are not maintained by the Virginia Department of Transportation (VDOT), as well as any county that has chosen to withdraw from the secondary system of state highways (currently only Arlington and Henrico counties), may impose a public rights-of-way use fee by local ordinance. This fee is in exchange for the use of the locality's lands for electric poles or electric conduits by certified providers of telecommunications services.

The provider collects the use fee on a per access line basis by adding the fee to each end-user's monthly bill for local exchange telephone service (§ 56-468-1.G). The fee must be stated separately on the phone bill.

The fee is calculated each year by VDOT based on information about the number of access lines and feet of new installation that occur in the reporting localities. Using this information, VDOT develops a formula to calculate the

monthly fee per access line for participating localities. For fiscal year 2006, the fee is \$0.64 per access line. Information about the rights-of-way use fee can be obtained from VDOT at <http://www.virginiadot.org/business/row-usefee.asp> (8/30/2006).

The *Code* (§ 56-468.1.I) permits any locality with an existing franchise agreement or ordinance allowing the use of the public rights-of-way, prior to July 1, 1998, to continue enforcing the existing agreement providing that the county, city, or town does not discriminate among telecommunications providers and does not adopt any additional rights-of-way practices that do not comply with current laws. The public rights-of-way fee cannot be imposed in such localities.

Table 24.1 provides the responses of Virginia localities concerning the fee. Currently, 17 cities, one county, and 16 towns report imposing the fee on telecommunication providers, while 15 counties and 18 towns report being ineligible to impose it.



Table 24.1
Public Rights-of-Way Use Fees, 2006

| Locality | Impose Fee |
|--|--------------------------|
| Cities (Note: All cities responded to the survey. Only those that answered "yes" or "ineligible to impose fee" have been included.) | |
| Alexandria | Yes |
| Bedford | Yes |
| Buena Vista ^a | Yes |
| Fairfax | Yes |
| Falls Church | Yes |
| Franklin | Yes |
| Hampton | Yes |
| Harrisonburg | Yes |
| Lynchburg | Yes |
| Manassas | Yes |
| Martinsville | Yes |
| Newport News | Yes |
| Radford | Yes |
| Richmond | Yes |
| Roanoke | Yes |
| Suffolk | Yes |
| Winchester ^a | Yes |
| Counties (Note: All counties responded to the survey. Only those that answered "yes" or "ineligible to impose fee" have been included.) | |
| Arlington | Yes |
| Bland | Ineligible to impose fee |
| Campbell | Ineligible to impose fee |
| Chesterfield | Ineligible to impose fee |
| Cumberland | Ineligible to impose fee |
| Essex | Ineligible to impose fee |
| Fairfax | Ineligible to impose fee |
| Hanover | Ineligible to impose fee |
| Henry | Ineligible to impose fee |
| Highland | Ineligible to impose fee |
| James City | Ineligible to impose fee |
| Loudon | Ineligible to impose fee |
| Northampton | Ineligible to impose fee |
| Orange | Ineligible to impose fee |
| Prince William | Ineligible to impose fee |
| Southampton | Ineligible to impose fee |
| Towns (Note: Only towns that answered "yes" or "ineligible to impose fee" have been included.) | |
| Blacksburg | Yes |
| Bridgewater | Yes |
| Clarksville | Ineligible to impose fee |
| Coeburn | Ineligible to impose fee |
| Culpeper | Yes |
| Dillwyn | Ineligible to impose fee |
| Dublin | Ineligible to impose fee |
| Dumfries | Yes |
| Exmore | Ineligible to impose fee |
| Farmville | Yes |
| Floyd | Yes |
| Front Royal | Yes |
| Glasgow | Ineligible to impose fee |
| Hamilton | Ineligible to impose fee |
| Herndon | Yes |
| Jonesville | Ineligible to impose fee |
| Keysville | Ineligible to impose fee |
| Leesburg | Yes |
| Lovettsville | Ineligible to impose fee |
| Luray | Yes |

^a Locality did not report that it imposed a right-of-way fee, but the Virginia Department of Transportation includes this locality on its web site: <http://www.virginiadot.org/business/row-usefee-faq.asp> (8/18/06).

Table 24.1 Public Rights-of-Way Use Fees, 2006 (continued)

| Locality | Impose Fee |
|--------------------------|--------------------------|
| Towns (continued) | |
| Madison | Ineligible to impose fee |
| McKenney | Ineligible to impose fee |
| Monterey | Ineligible to impose fee |
| Montross | Ineligible to impose fee |
| New Castle | Ineligible to impose fee |
| Onancock | Ineligible to impose fee |
| Pearisburg | Yes |
| Rocky Mount | Ineligible to impose fee |
| South Boston | Yes |
| Stanley | Ineligible to impose fee |
| Strasburg | Yes |
| Vienna | Yes |
| Vinton | Yes |
| Woodstock | Yes |

Section 25

Cash Proffers, FY 2005

In Virginia proffers are permitted for conditional zoning, “whereby a zoning reclassification may be allowed subject to certain conditions proffered by the zoning applicant for the protection of the community that are not generally applicable to land similarly zoned.” (*Code of Virginia*, §§ 15.2-2296 through 15.2-2302). These proffers may be offered in cash, property, or property improvements. The *Code* § 15.2-2297 authorizes zoning ordinances to include voluntary proffers “in writing, by the owner, of reasonable conditions, prior to a public hearing before the governing body, in addition to the regulations provided for the zoning district or zone by the ordinance, as a part of a rezoning or amendment to a zoning map” provided that the rezoning itself gives rise to the needed conditions.

Eligibility requirements are listed in § 15.2-2298 and § 15.2-2303. Section 15.2-2298 gives localities the authority to accept proffers if 1) the locality’s decennial census growth rate met or exceeded 10 percent; 2) the locality is a city which adjoins another city or county that had a decennial census growth rate that met or exceeded 10 percent; 3) any towns located within counties that had a decennial growth rate that met or exceeded 10 percent; and 4) any county contiguous with at least three counties that had a decennial census growth rate that met or exceeded 10 percent.

Eligibility requirements listed in § 15.2-2303 permit proffers for 1) any county with an urban county executive form of government; 2) any city next to or surrounded by a county with an urban county executive form of government; 3) any county next to a county with an urban county executive form of government; 4) any city next to or surrounded by a county contiguous to a county with an urban county executive form of government; 5) any town within a county contiguous to a county with an urban county executive form of government; and 6) any county east of the Chesapeake Bay. Finally, § 15.2-2303.1 permits any

county with a 1990 census population between 10,300 and 11,000 through which an interstate highway passes. This section was meant to include New Kent County. A detailed list of the localities meeting these criteria is available.¹

Proffers may entail the giving of property, property improvements, or cash. Proffers of cash payments are required to be disclosed to the Commission on Local Government in accordance with § 15.2-2303.2. There is no requirement for reporting non-cash proffers, a category that may be significant. Cash proffers are reported in the Commission’s publication. The latest report covers fiscal year 2005. In that period, the Commission reports a total of 142 localities eligible to receive cash proffers. Of those 142, only 38 reported cash proffer activity. The total amount of cash proffer revenue expended was \$54.5 million, with more than three-fourths spent for road/transportation improvements and schools. **Table 25.1** lists fiscal year 2005 cash proffers by locality and type.

Relative Importance of Various Types of Cash Proffers

| Type of Proffer | Percent of Total Expended FY 2005 |
|-----------------------------------|-----------------------------------|
| Road/transportation improvements | 43.3% |
| Schools | 33.1 |
| Parks, recreation, and open space | 11.8 |
| Fire and rescue/public safety | 3.2 |
| Affordable housing | 2.7 |
| Libraries | 1.3 |
| Special needs housing | 0.9 |
| Water and sewer service extension | 0.5 |
| Storm water management | 0.3 |
| Miscellaneous | 3.0 |
| | 100.0* |

* Details do not add to total due to rounding.



¹ Commission on Local Government, *Report on Proffered Cash Payments and Expenditures by Virginia’s Counties, Cities and Towns, 2004-2005* (November 2005), Appendix B, <http://www.dhcd.virginia.gov/CD/CLG/PDFs/proffrpt1105.pdf>, (8/30/06).

**Table 25.1
Total Cash Proffer Revenue Collected and Expended by Purpose, by Locality, FY 2005**

| Locality | Total Cash Proffer Revenue Collected (\$) | Total Pledged but Payment Conditioned Only on Time (\$) | Total Cash Proffer Revenue Expended (\$) | Purpose for Which Cash Proffer Revenue Expended, Percent of Total (%) | | | | | | | | | | | |
|-----------------------|---|---|--|---|---|---------------------------------|------------|-----------------------------------|-----------------------------------|-------------------|-----------------------|--------------------|------------|------------|------------|
| | | | | Schools | Roads and Other Transportation Improvements | Fire, Rescue, and Public Safety | Libraries | Parks, Recreation, and Open Space | Water and Sewer Service Extension | Storm-water Mgmt. | Special Needs Housing | Affordable Housing | Misc. | | |
| Counties | | | | | | | | | | | | | | | |
| Albemarle | 284,759 | 59,000 | 100,774 | 100.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Amelia | 14,900 | - | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Arlington | - | 534,000 | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Caroline | 505,151 | - | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Chesterfield | 6,575,536 | - | 6,519,766 | 40.0 | 52.2 | 0.0 | 3.5 | 4.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Culpeper | 587,747 | 5,031,000 | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Fairfax | 5,455,536 | 3,305,290 | 8,500,214 | 11.2 | 60.8 | 0.0 | 0.0 | 5.3 | 0.0 | 0.0 | 0.0 | 5.7 | 17.1 | 0.0 | 0.0 |
| Fauquier | 501,535 | - | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Frederick | 1,057,684 | - | 403,659 | 0.0 | 43.4 | 19.5 | 0.0 | 37.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Gloucester | - | 77,000 | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Goochland | 218,733 | - | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Hanover | 1,809,191 | 5,057,246 | 1,252,158 | 61.5 | 22.4 | 8.8 | 0.0 | 7.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Isle of Wight | 737,974 | 40,378 | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| James City | 2,752,167 | - | 587,890 | 6.6 | 35.7 | 14.6 | 0.0 | 7.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 35.5 | 0.0 |
| King George | 200,000 | - | 200,000 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 100.0 | 0.0 |
| King William | 256,728 | - | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Loudoun | 19,470,266 | - | 15,520,730 | 6.8 | 53.4 | 4.3 | 0.0 | 29.1 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 6.2 | 0.0 |
| New Kent | 243,902 | - | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Orange | 47,301 | - | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Powhatan | 703,263 | - | 703,263 | 88.8 | 0.0 | 6.2 | 2.3 | 0.8 | 0.0 | 0.5 | 0.0 | 0.0 | 0.0 | 1.5 | 0.0 |
| Prince George | - | 414,648 | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Prince William | 23,135,471 | 330,333 | 16,950,520 | 56.6 | 32.1 | 3.7 | 2.6 | 4.1 | 0.0 | 0.0 | 0.6 | 0.0 | 0.0 | 0.2 | 0.0 |
| Spotsylvania | 1,568,786 | - | 575,091 | 100.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Stafford | 1,699,769 | - | 1,136,732 | 38.9 | 18.0 | 0.0 | 0.0 | 5.8 | 0.0 | 17.5 | 0.0 | 0.0 | 0.0 | 19.7 | 0.0 |
| Warren | 44,400 | - | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total counties | 67,870,799 | 14,848,895 | 52,450,797 | 31.9 | 44.2 | 3.1 | 1.3 | 12.0 | 0.4 | 0.4 | 0.3 | 0.9 | 2.8 | 3.1 | 0.0 |
| Cities | | | | | | | | | | | | | | | |
| Charlottesville | 130,000 | 155,000 | 130,000 | 0.0 | 46.2 | 0.0 | 0.0 | 53.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Chesapeake | 124,288 | 123,616 | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Fairfax | 24,050 | 221,500 | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Fredericksburg | 171,000 | - | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Manassas | 83,000 | 745,191 | 453,000 | 55.9 | 44.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Manassas Park | 2,369,384 | - | 1,118,835 | 91.1 | 8.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Suffolk | 9,000 | - | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Virginia Beach | 400 | - | 4,395 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 100.0 | 0.0 |
| Total cities | 2,911,122 | 1,245,307 | 1,706,230 | 74.5 | 21.1 | 0.0 | 0.0 | 4.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 |
| Towns | | | | | | | | | | | | | | | |
| Herndon | 65,000 | - | - | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Leesburg | 413,486 | 3,435,615 | 128,000 | 0.0 | 60.9 | 39.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Purcellville | 58,360 | - | 58,360 | 0.0 | 0.0 | 10.9 | 0.0 | 0.0 | 0.0 | 89.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Smithfield | 35,600 | 1,013,400 | 3,450 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 100.0 | 0.0 |
| Warrenton | 154,115 | - | 154,115 | 0.0 | 5.2 | 49.4 | 0.0 | 45.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total towns | 726,561 | 4,449,015 | 343,925 | 0.0 | 25.0 | 38.5 | 0.0 | 20.4 | 15.1 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 |
| Grand total | 71,508,482 | 20,543,217 | 54,500,952 | 33.1 | 43.3 | 3.2 | 1.3 | 11.8 | 0.5 | 0.3 | 0.9 | 2.7 | 3.0 | 3.0 | 0.0 |

Source: Commission on Local Government, Report on Proffered Cash Payments and Expenditures by Virginia's Counties, Cities, and Towns, 2004-2005 (November 2005). The report is on the web at: <http://www.dhcd.virginia.gov/CD/CLG/PDFs/proffrpt1105.pdf> (9/11/2006).

Section 26

Miscellaneous Fees, 2006

In the 2006 questionnaire, 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 given are suggestive but do not provide an exhaustive listing of the types and number of fees imposed. Many local governments undoubtedly impose fees and charges that were not shown by them when they returned our questionnaire. The answers they did provide are included in **Table 26.1**.

Table 26.1 furnishes the responses of the 18 cities, 33 counties, and 29 towns that reported 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. Fees that were described include beverage fees, zoning and building permits, utility deposits, boating and fishing licenses, dog licenses, library cards, electrical permits, photocopy charges, parking tickets, kennel fees, sign permits, map fees, dealers' license fees, and a variety of other fees that could not be fully categorized in terms of the other sections of the survey.



Table 26.1
Miscellaneous Fees, 2006

| Locality | Item | Fee |
|--|--|--|
| Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | |
| Alexandria | Library card | \$1 for replacement (first card free) |
| | Animal license (cat) | \$10; \$2 for spayed/neutered cats |
| | Dog tag | \$30; \$10 for spayed/neutered dogs |
| | Street map | \$1 |
| Charlottesville | Turn on water | \$30 |
| | Water deposit | \$75 |
| Chesapeake | Stormwater utility fee (residential) | \$2.55/mo. or \$30.60/yr. per home |
| | Stormwater utility fee (commercial) | \$2.55/mo. or \$30.60/yr. per equiv. residential unit |
| Colonial Heights | Map copies | \$1 zoning maps; \$2 for 24x36 prints |
| | Dog and cat license | \$0.25 photocopies; \$5 each for water and sewer \$10 (\$2 neutered) on time; \$12.50 (\$2.50 neutered) late |
| Covington | Dog tag | Female \$5; male & unsexed \$2 |
| | Map copies & other copies | \$0.25 - \$2.00 |
| | Decal transfer | \$1 |
| | Decal duplicate | \$5 |
| | Decal pull trailer | \$8 (0-1,500 lbs.); \$15 (1,501-4,000 lbs.); \$20 (4,001 + lbs.) |
| Falls Church | Alcoholic beverages: each banquet | \$5 |
| | Alcoholic beverages: beer "on sale" | \$75 |
| | Alcoholic beverages: beer "off sale" | \$50 |
| | Alcoholic beverages: mixed beverages | \$200 (capacity 0-100); \$350 (capacity 101-150); \$500 (capacity 151 and over) |
| | Alcoholic beverages: caterer | \$200 |
| | Amusement arcade operator | \$50 (1-2 machines); \$100 (3-9 machines); \$200 (10 + machines) |
| Franklin | Surge protector | \$5 per month |
| Fredericksburg | Dog tag | \$10; spayed or neutered: \$4 |
| | Kennel license | \$25 up to 20 dogs; \$50 up to 50 dogs |
| Hampton | Storm water fees | \$3.60/month residents |
| Harrisonburg | Dog tag | \$10; unsexed: \$6 |
| | Parking tickets | \$2.50 - \$50.00 |
| Hopewell | Building permits | Various |
| | Mechanical | Various |
| Lexington | Rental unit water deposit | \$50 |
| | Building permits | Varies based on estimated cost |
| Manassas | Zoning ordinance copy | \$10 |
| | False alarm fee | \$25 for third; \$50 for fourth; \$75 for fifth; \$100 for 6+ |
| | Dog tag | Sexed \$10; unsexed \$5 |
| Manassas Park | Site plan fee | Varies |
| | Subdivision plan fee | Varies |
| | Land disturbance permit | \$100 + \$10/acre |
| Martinsville | Animal license fee | \$3 unsexed; \$10 sexed |
| Norfolk | Administrative service fee | \$1 per account |
| Poquoson | Land disturbance permit | \$50 |
| | Driveway permit | \$30 - \$45 |
| Waynesboro | Dog tag | \$2.50 |
| | Kennel tags | \$15 |
| | Conditional use rezoning | \$150 |
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | |
| Albemarle | Dog tag | \$3 unsexed; \$5 male/female, \$25 kennel |
| Arlington | Turn on water | \$25 |
| Bath | Dog tag | \$2 unsexed; \$5 female; \$2 males |
| | Cat license fee | \$2 |
| | Kennel | \$15 |
| Bedford | Building permit: new construction | \$0.12 per square foot |
| | Building permit: single-wide mobile home | \$127.19 |
| | Building permit: double-wide mobile home | \$228.50 |
| | Fee for certificate of occupancy | \$25 |
| Buchanan | Auto junkyard license | \$10 |
| | Collection of large refuse items | \$5 |

Table 26.1 Miscellaneous Fees, 2006 (continued)

| Locality | Item | Fee |
|-----------------------------|-------------------------------------|--|
| Counties (continued) | | |
| Caroline | Dog tag | \$5 per dog |
| | Kennel | \$25/20 dogs to \$50/50 dogs |
| | County tax map | Small: \$0.50; large: \$3; set \$75 |
| | Copies | \$0.50 |
| Chesterfield | Bulk items | \$50 |
| | EMS Advanced Life Support | \$385 |
| | EMS Basic Life Support | \$350 |
| | EMS Mileage | \$7.50/mile |
| | Brush | \$100 |
| Culpeper | Dog tag | Sexed \$10; unsexed \$5 |
| | Kennel | \$50 |
| Cumberland | Building permit | Varies by size of building |
| | Rezoning | \$550 |
| Dinwiddie | Map copies | \$1 |
| | Record copies | \$0.25 |
| | Complete property books | \$600 |
| | Other selected printouts | \$100 - \$300 |
| | Library card | \$5 |
| Essex | Map copy | \$0.50 per page |
| | Animal license | \$5 |
| Fairfax | Dog tag | \$10, \$5 if neutered |
| Fluvanna | Building permit | \$0.08/square foot |
| | Rezoning application | \$250 |
| | A&F historical application | \$100 |
| Franklin | Photocopies | \$0.50 |
| | Dog tag | \$10 per year |
| | Photocopies of maps | \$1 |
| Greenville | Building permits-residential | \$0.08/square foot, \$20 minimum |
| | Building permits-industrial | \$3.50 per 1,000 square feet up to 1,000,000; \$2.50 per 1,000 square feet 1,000,000 - 3,000,000; \$1.50 per 1,000 square feet over 3,000,000; \$15 minimum |
| | Electrical, plumbing and mechanical | \$0.03 per square foot, \$15 minimum |
| | Cellular communication towers | \$900 |
| | Home occupation permit | \$15 |
| | Zoning permit | \$15 |
| | Sign permit | \$15 |
| Halifax | Dog tag | \$3 |
| Hanover | Dog tag | \$6 |
| | GIS maps | \$5 |
| | Subdivision plans | \$1 |
| | Planning topographic maps | \$8 |
| | Zoning and tax maps | \$2 |
| | CD-ROM of commissioner's files | \$30 |
| | CD-ROM of assessor's files | \$30 |
| Henrico | Non-payment reconnection fee | \$35 |
| | Late charge | \$1 |
| | Customer set-up fee | \$10 |
| Highland | Dog tag | \$8; \$4 unsexed |
| King and Queen | Dog tag | \$5 |
| King George | Library fee (nonresidents) | \$15 |
| | Dog tag | \$10; \$5 unsexed |
| | Kennel | \$35 |
| | 911 map | \$4 |
| | Transfer water fee | \$15 |
| | Reconnect fee for water | \$40 |
| Lancaster | Real estate card fee | \$0.50 |
| | Map copy fee | \$0.50 |

Table 26.1 Miscellaneous Fees, 2006 (continued)

| Locality | Item | Fee |
|---|---|---|
| Counties (continued) | | |
| Lee | Building permits | \$0.03 per square foot; \$20 minimum |
| | Electrical permits | \$15 for 200 amps; \$45 for 400-600 amps; \$50 for 600 + amps |
| | Plumbing permits | \$10 residential; \$15 commercial |
| | Rezoning permit | \$35 |
| | Special Use permit | \$35 |
| | Variance request | \$25 |
| | Zoning appeal | \$25 |
| | Zoning permits | \$15 |
| Loudoun | Dog tag | \$10; \$5 unsexed |
| | Mapping fee | \$5 - \$10 |
| Madison | Dog tag | \$3 |
| | Tax map copy fee | \$1 |
| Middlesex | Dog tag | \$4 unsexed/male; \$5 female |
| | Kennel license | \$25 |
| New Kent | Boundary survey | \$50 |
| | Certificate of zoning fee | \$25 |
| | Testing water meter | \$15 |
| | Wetlands plan | \$25 |
| | Reconnect fee | \$35 |
| Northampton | Stormwater management developments | \$25-500 |
| Orange | Dog tag | \$10 male/female; \$2 unsexed |
| | Dog kennel | \$25-50 |
| | Map copies | \$1 |
| | Zoning fees | \$50-2,000 |
| | Building fees | \$25-150 |
| | Residential building fees | Permit: \$0.12/sq.ft. + additional fees |
| | Commercial building fees | Permit: \$0.13/sq. ft. + additional fees |
| Prince George | Dog tag | \$5 |
| | List of business licenses | \$10 |
| Spotsylvania | Dog tag, neutered | \$5/1 year, \$8/2 years, or \$10/3 years |
| | Dog tag, not neutered | \$10/1 year, \$15/2 years, or \$20/3 years |
| | Mapping fee | Varies |
| Wise | Animal license | \$2 for 1 year; \$5 for 3 years |
| | Returned check fee | \$25 |
| Wythe | Building permit | \$0.16/square foot, minimum \$35 |
| | Soil and erosion | \$100 application + \$50/week until finished |
| | Demolition permit | \$50 |
| York | Dog tag | \$5 each |
| Towns (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.) | | |
| Appomattox | Erosion and sediment control | \$150 |
| | Site plan review | \$100 |
| | Conditional use, site variance, rezoning fees | \$500 |
| Bowling Green | FOIA copying fees | Staff labor: \$13/hour; first five photocopies: free; photocopies after five: \$0.06 each |
| Boydton | Backhoe fee | \$75/hour |
| | Dump truck usage fee | \$50/load |
| Cape Charles | Building permit levy | 10% |
| | Research tax liens | \$10 per category of lien (tax, utility, code...) |
| Chase City | Reserve-A-Truck (residential only) | \$200 per use |
| | Large junk, debris | \$5 per item |
| Chincoteague | Boat ramp user fee | \$20 per year |
| Christiansburg | Conditional use permits | \$300 (approximately) |
| | rezoning request | \$300 |
| | DMV stop | \$30 |
| | Returned check | \$25 |
| Clarksville | Mattress, chair, etc. | \$10 per item |
| Clifton Forge | Opening or closing graves | \$200 |
| | Dog tag; cat license | \$10; \$2 unsexed |
| Dayton | Erosion and sediment land disturbance fee | First 40,000 square feet: \$2 per 1,000 feet |
| | | next 60,000 square feet: \$1 per 1,000 feet |
| | | over 100,000 square feet: \$0.75 per 1,000 feet |
| | Zoning permits | \$10.00 |

Table 26.1 Miscellaneous Fees, 2006 (continued)

| Locality | Item | Fee |
|--------------------------|---|---------------------------------------|
| Towns (continued) | | |
| Fries | Copies (from copy machine) | \$0.20 |
| | Garbage stickers | \$1 each |
| Front Royal | Electrical services | Varies |
| Gretna | Virginia Water Works Fee | \$2.05 per account |
| Irvington | Raffle permit | \$25 |
| | Zoning appeal | \$50 |
| | Zoning amendment | \$50 |
| | Zoning | \$35 |
| | Zoning sign | \$20 |
| | Rezoning | \$50 |
| | Subdivision zoning | \$200+\$30/lot |
| | Conditional use zoning | \$35 |
| | Tennis permit | \$10 |
| | Jonesville | Fire fee |
| Tank fee | | \$3 per month per household |
| Kilmarnock | Bulk water permits | \$100 annually + \$15 per 1,000 gals. |
| | Zoning permits | \$5-25 |
| Lawrenceville | Large items and appliances | \$25 by the truck load |
| Montross | Zoning permit | \$25 |
| | Zoning variance or special use | \$200 |
| New Market | Hookup/reconnect/change over water or sewer | \$15 |
| Orange | Special pickups | \$16 |
| Round Hill | Reconnect fee | \$125 |
| | Change of account fee (sewer) | \$12.50 |
| | Water/sewer late fee | 10% late fee + 1% penalty |
| | Change of account fee (water) | \$12.50 |
| | Meter re-read per customer request | \$25 |
| | Meter change | \$75 |
| | NSF check fee | \$25 |
| Saint Paul | Water transfer fee | \$25 |
| | Reconnection fee | \$50 |
| | Water meter deposit - rental property | \$100 |
| | Returned check fee | \$35 |
| Shenandoah | Zoning permit fee | \$30 |
| | Zoning ordinance fee | \$20 |
| | Rezoning request fee | \$500 |
| | Subdivision ordinance fee | \$10 |
| | Comprehensive plan fee | \$20 |
| | Special use request fee | \$500 |
| | Variance request fee | \$500 |
| Stanley | Special use permits | \$175 |
| | Rezoning permits | \$175 |
| | Zoning permits | \$25 |
| Tappahannock | Site plans | \$500 major; \$250 minor |
| | Dog tag | \$5 male/unsexed; \$8 female |
| | Map copy | \$0.50 per page |
| Victoria | Improvements | \$10 |

N/A Not applicable.

Table 26.1 Miscellaneous Fees, 2006 (continued)

| Locality | Item | Fee |
|--------------------------|---------------------------------------|-----------------|
| Towns (continued) | | |
| West Point | Final subdivision plot | \$300 |
| | Boundary line adjustment | \$25 |
| | Signs | \$25 |
| | Variance permits | \$250 |
| | Zoning permits | \$25 |
| | Zoning ordinance amendment | \$250 |
| | Conditional use permit | \$250 |
| | Land disturbance permit (outside RPA) | \$50 |
| | Land disturbance permit (within RPA) | \$90+\$10/acre |
| | Special exception permit | \$250 |
| | Wetlands permit application | \$150+\$10/acre |
| | Major site plan review | \$300+\$25/acre |
| | Special use permit | \$250 |
| | Erosion and sediment plan review | \$90+\$10/acre |
| | Preliminary subdivision plan | \$300+\$50/lot |
| | Final subdivision plan | \$300 |
| Minor site plan review | \$50 | |
| Rezoning application | \$300+25/acre | |
| Windsor | Zoning permit | \$25 |
| Wise | Returned check fee | \$25 |
| | Utility reconnection fee | \$25 |
| | Utility service charge | \$10 |
| N/A Not applicable. | | |

Appendix A

Facsimile of 2006 Tax Rates Questionnaire*

* The original questionnaire had 22 pages. This facsimile was compressed to 15 pages to save space. The questions remain the same as in the original questionnaire.



Questionnaire for 2006 Edition of Tax Rates in Virginia's Cities, Counties, and Towns

General Instructions

This questionnaire shows in gray type the information your locality supplied to us for last year's edition of Tax Rates, published in December 2005. Please review the information for accuracy and completeness and write in any changes that will be effective by the end of the calendar year 2006. If a particular tax or fee is not applicable to your locality, please enter N/A (not applicable) in the appropriate space rather than leaving it blank. If we have something wrong, please correct it.

Questions asked for the first time are marked with an asterisk. If there are no changes from last year's 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 Steve Kulp at the Weldon Cooper Center for Public Service. [Phone: (434) 982-5638; FAX: (434) 982-5536; Email: sck7x@virginia.edu.] If possible, please return this form by Friday, June 16, 2006.

Locality: _____

Tax Year: 2006

Federal Information Processing Standards (FIPS) Code: _____

Information for last year's edition, Tax Rates 2005, was prepared by:

Position: _____

Phone: (_____) _____ Fax: (_____) _____

Address: _____

Email: _____

Please supply the following information so that we may contact you if we have any additional questions:

Name: _____

Position: _____

Address: _____

Phone: (_____) _____ Fax: (_____) _____

Email: _____

Best day and time to call the above number: _____

Please make a copy for your files and fax this questionnaire to: (434) 982-5536, Attention: Steve Kulp or mail it to:

Steve Kulp
 Business and Economics Section
 UVA Weldon Cooper Center for Public Service
 Post Office Box 400206
 Charlottesville, VA 22904-4206

I. Real Property Taxes

A. General Information

1. How many taxable real estate parcels are in your locality? _____
2. What is the tax rate per \$100 of assessed value? \$ _____
3. What is/are the due date(s)? _____ (month/day)
4. Does your locality impose any special district levies for downtown revitalization, mosquito control, fire protection, etc.?
 Yes No
5. If "yes," please provide the information below:

| Applicable District Levels | | |
|----------------------------|---------|----------------------------------|
| Name of District | Purpose | Rate per \$100 of Assessed Value |

If you require more space please attach a separate sheet.

6. Does your locality prorate the real property tax on new buildings as permitted by Section 58.1-3292 of the Code of Virginia?
 Yes No
- *7. If your locality is a town, how does it bill for taxes?
 County sends out bills and collects taxes.
 Town sends out bills and collects taxes.
 County bills, but town collects taxes

8. Does your locality have a full-time assessor on its staff? Yes No
9. How are your locality's reassessments conducted? In-house Contracted assessor County
10. How are your locality's maintenance assessments conducted? In-house Contracted assessor County

Note: Maintenance assessments involve changes between reassessments due to new construction, improvements, damages, demolitions, subdivisions, and consolidations.

11. Is there a cycle for physically inspecting each property? Yes No
12. If "yes", how many years are there between physical inspections? Every _____ years
13. How often does your locality conduct a general reassessment? Every _____ years
14. When did the last general reassessment become effective? January 1 July 1 Year _____
15. After your locality's last reassessment, what was the average percentage change in assessed value?
Overall _____% Single-family owner-occupied residential parcel _____%

16. Considering just single-family residential parcels, about what percentage fell into each of the following brackets indicating percentage change in assessed value?
Decline in value _____% 10.0-14.9% increase _____%
0-4.9% increase _____% 15.0-19.9% increase _____%
5.0-9.9% increase _____% 20.0% or more increase _____%
Total 100%

17. In tax year 2005, how many formal appeals (appeals written and presented for administrative review) were made on the basis of an assessment? _____
18. In tax year 2005, how many judicial appeals were made on the basis of an assessment? _____
19. Has your locality used the authority under Section 15.2-1807 of the Code of Virginia to collect a specified real estate tax for recreation and playgrounds not to exceed \$0.02 per \$100 of assessed value? Yes No
20. Has your locality adopted an ordinance as permitted by the Code of Virginia Section 58.1-3219 regarding the deferral of a portion of real estate tax increases when the tax exceeds 105 percent (or a higher limit) of the real estate tax on such property owned by a taxpayer in the previous tax year? Yes No

21. If your locality has adopted an ordinance regarding 58.1-3219, what year was it adopted? _____

22. Has your local government established a tax incremental financing fund to encourage development in certain areas as permitted by Section 58.1-3245 through 58.1-3245.5 of the Code of Virginia (Acts of Assembly, 1988, c.776)?
 Yes No

B. Real Estate Exemption for Substantial Rehabilitation, Renovation, or Replacement

Residential

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.

1. When was the exemption included in your local ordinance? _____
2. What was the effective date of the ordinance? _____
3. What is the minimum age of a structure eligible for exemption? _____ (years)
4. What is the exemption schedule (in years)? _____
5. What is the increase in assessed value required? _____ %
6. What is the increase in square footage required? _____ %

Commercial/Industrial

1. When was the exemption included in your local ordinance? _____
2. What was the effective date of the ordinance? _____
3. What is the minimum age of structure eligible for exemption outside of enterprise zones? _____ (years)
4. What is the minimum age of structure eligible for exemption in enterprise zones? _____ (years)
5. What is the 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.

6. What is the increase in assessed value required? _____ %
7. What is the increase in square footage required? _____ %

C. Real Property Tax Relief for the Elderly and Disabled

Owners

1. To whom does the tax relief plan apply? There is no relief plan Elderly and disabled
 Elderly only Disabled only
2. What is the maximum allowable combined gross income for owners (including the income of all relatives living with the owner)? \$ _____
3. What is the combined net worth for owners (excluding the value of the dwelling and one acre of land upon which it is situated)? \$ _____
- *4. What is the maximum allowable acreage that can be excluded when considering relief? _____
- *5. In fiscal year 2005, how many property owners received benefits under:
tax relief for the elderly? _____
tax relief for the disabled? _____
- *6. In fiscal year 2005, what was the total cost in terms of foregone tax revenue of:
tax relief for the elderly? _____
tax relief for the disabled? _____
7. What is the relief plan for owners (please specify)? _____

Renters

1. Does your locality provide tax relief in the form of housing grants for the following types of renters?

- No relief plan for renters Elderly renters only
 Elderly and disabled renters Disabled renters only

2. What is the maximum allowable combined gross income for renters (including the income of all relatives living with the owner)? \$ _____

3. What is the maximum combined net worth for renters? \$ _____

*4. In fiscal year 2005, how many renters received benefits under:
 rent relief for the elderly? _____
 rent relief for the disabled? _____

*5. In fiscal year 2005, what was the total cost in terms of foregone tax revenue of:
 rent relief for the elderly? \$ _____
 rent relief for the disabled? \$ _____

6. What is the relief plan for renters (please specify)?

7. If you have additional comments or conditions, please list them here.

D. Use-Value Assessment (Section 58.1-3231)

1. Does your locality have use-value assessment? Yes No

2. If "yes", please answer the following:

a. What was the effective date of the use-value ordinance? _____

b. What types of real estate are eligible?

- Agricultural land
 Open space land
 Forestal land
 Horticultural land

c. What is the application fee? \$ _____

D. Use-Value Assessment (continued)

3. Please list the following information for each use-value district

| District Name | Acreage | Date Created | Review Period (Years) |
|---------------|---------|--------------|-----------------------|
| _____ | _____ | _____ | _____ |

E. Service Charge on Tax Exempt Property

Under Section 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.

1. Does your locality impose service charges on tax-exempt property? Yes No

2. If "yes", please fill in the following table:

| <u>Type of Property</u> | <u>Rate per \$100 of Assessed Value</u> |
|-------------------------|---|
| State-owned: | |
| Privately-owned: | |

3. Comments:

II. Merchants' Capital Tax

A. Does your jurisdiction have a merchants' capital tax? Yes No

If "no," please go to Section III. Tangible Personal Property Tax

B. Which items are taxable?

Inventory of stock on hand Yes No

Daily rental vehicle (defined in Section 58.1-2401) Yes No

Daily rental property Yes No

Other:

C. What does your locality use as the date of basis for merchants' capital as permitted by 58.1-3515?

January 1

Average of January 1/ August 1

Monthly or quarterly basis

D. What is the rate per \$100 of assessed value? \$ _____

E. Which value and what percentage of value do you use to assess merchants' capital (please answer in table below)?

Value _____

Original cost

Fair market value

Depreciated cost (book value)

Other method (please specify) _____

Percent of value: _____%

F. In tax year 2005, how many formal appeals (appeals written up and presented to the appropriate office for review) were made on the basis of an assessment? _____

G. How is the merchants' capital tax assessed? In-house Contracted assessor

III. Tangible Personal Property Tax

A. General Questions

1. How many personal property accounts are in your locality? _____

2. What is the tax rate per \$100?

3. Does your locality impose any special district levies for personal property? Yes No

4. What is/are the due dates? _____ (month/day)

5. What is the effective date of assessment or the tax day pursuant to Section 58.1-3515 of the Code of Virginia?

6. Does your locality offer payment options for paying the tangible personal property tax as permitted by Section 58.1-3916 of the Code? Yes No

Comments:

7. Does your locality prorate personal property taxes? Yes No

8. If you answered "yes" to question 7, for what categories of personal property do you prorate taxes?

Boats Motorcycles Recreational vehicles Other

Business motor vehicles Mobile homes Trucks

Campers Motor vehicles Trailers

9. To whom is tangible personal property tax relief offered?

Elderly: Yes No Disabled: Yes No

10. If you offer personal property tax relief to a category of taxpayers, what is the form of relief offered?

Elderly: _____

Disabled: _____

11. If your locality requires a maximum income limitation and/or a maximum net worth limitation, what are they?

_____ Elderly

_____ Disabled

Income: _____

Income: _____

Net Worth: _____

Net Worth: _____

12. How many applications for review were made to the local assessing officer in tax year 2005? _____

13. How many appeals for correction of a final local determination were made to the State Tax Commissioner in tax year 2005? _____

B. Motor Vehicles

Automobiles and Small Trucks Under 2 Tons

1. Which recognized pricing guide(s) do you use to assess automobiles and small trucks?

- NADA Official Used Car Guide
- NADA Official Older Used Car Guide
- Car Red Book, National Market Reports
- Older Car Red Book, National Market Reports
- Blue Book, National Used Car Market Report
- Truck Blue Book, National Market Report
- Black Book, Dealer Cost, Inc.
- Maclean Hunter Market Reports
- Department of Motor Vehicles Reports
- Other (Specify) _____

2. What market value does your locality use to assess automobiles and small trucks ?

- Average retail value
- Average loan value
- Average trade-in value
- Average wholesale value
- Average finance value
- Other (Specify) _____

3. What percentage of market value is used to assess autos and small trucks? _____%

4. If you do not use a pricing guide, or if an auto or small truck is not listed in a pricing guide, then what percentage(s) of original cost do you use to determine the assessed value?

_____ Age of Vehicle

_____ Percentage of Value

5. Have you changed your pricing guides, basis for value, or percentage of value since the August 1997 effective date of the Personal Property Tax Relief Act (car tax relief)? Yes No

*If "yes", please explain briefly.

6. Beginning in tax year 2006, the annual amount available for reimbursing local governments for the personal property tax on motor vehicles will be capped. Item 503 of the 2005 session revisions to the appropriations act provides guidelines to local governments on how they can implement tax relief.

a. Will vehicles valued at or under \$1,000 be exempt from taxation? Yes No

b. Which of the sanctioned methods of relief will your government use?

- Reduced rate method
- Specific relief that provides the same percentage of relief for all qualifying vehicles
- Specific relief that provides variable relief with the percentage declining as the vehicle's value rises

Large Trucks 2 Tons and Over

1. Which recognized pricing guide(s) do you use to assess large trucks?

- NADA Official Used Car Guide
- NADA Official Older Used Car Guide
- Red Book, National Market Reports
- Older Car Red Book, NMR
- Blue Book, National Market Reports
- Truck Blue Book, National Market Reports
- Black Book, Dealer Costs, Inc.
- Maclean Hunter Market Reports
- Department of Motor Vehicle Reports
- Other (specify) _____

2. What market value do you use to assess large trucks?

- Average retail value
- Average wholesale value
- Average loan value
- Average finance value
- Average trade-in value
- Other (specify) _____

3. What percentage of market value is used to assess large trucks? _____%

4. If you do not use a pricing guide, or if a large truck is not listed in a guide, then what percentage(s) of original cost do you use to determine the assessed value?

_____ Age of Truck _____
_____ Percentage of Value _____

C. Tangible Personal Property Related to Business Uses

Please fill in the tables below:

| Type of Property | Basis | Tax Rate per \$100 | Years Depreciated | Depreciation Rate |
|--|--|--------------------|-------------------|-------------------|
| Heavy construction machinery | <input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other | | | |
| Computer hardware | <input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other | | | |
| Business furniture/fixtures | <input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other | | | |
| Generating and co-generating equipment | <input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other | | | |
| Research & development equipment | <input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other | | | |

- Biotechnology equipment OC
 FMV
 BV
 Other

*OC- Original Cost
 FMV - Fair Market Value
 BV - Book Value

D. Other Classifications of Tangible Personal Property

Please fill in the table below.

| Type of Property | Tax Rate per \$100 | Basis of Assessment (% of Original Cost) |
|----------------------------------|--------------------|---|
| Farm | _____ | _____ |
| Livestock | _____ | _____ |
| Household | _____ | _____ |
| Pleasure boats and watercraft | _____ | _____ |
| Boats and watercraft over 5 tons | _____ | _____ |
| Aircraft | _____ | _____ |
| Antique motor vehicles | _____ | _____ |
| Recreational vehicles | _____ | _____ |
| Mobile homes | _____ | _____ |
| Horse trailers | _____ | _____ |

E. Exemptions from Tangible Personal Property Tax

Please list goods that your locality exempts from the tangible personal property tax and if the exemptions are partial or total:

IV. Machinery and Tools Tax

A. General Category

- How many manufacturers' machinery and tools accounts are in your locality? _____
- What is your locality's source of assessment value (please check the applicable box)?
 Original Cost Depreciated Cost (Book Value) Fair Market Value Other/Not Applicable
 Other (specify) _____
- What is the tax rate per \$100 of assessed value?
- Does your locality impose any special district levies? Yes No

5. What is the assessment ratio (show schedule if applicable)?

Age of Equipment _____ Percentage of Value _____

6. How many applications for review of a machinery and tools tax assessment were made to the local assessing officer in tax year 2005? _____

7. How many appeals for correction of final local determination of a machinery and tools tax assessment were made to the State Tax Commissioner in tax year 2005? _____

8. In tax year 2005, how many judicial appeals were made on the basis of an assessment?

9. How is the machinery and tools tax assessed? In-house Contracted-out assessor

10. The 2006 General Assembly amended Section 58.1-3507, pending action by the Governor, to define "idle machinery and tools" as "machinery and tools that have not been used for at least three continuous months immediately prior to the date they are returnable for taxation, provided that there is no reasonable prospect that they will return to active use within one year after such date. Idle machinery and tools are taxable as capital under Section 58.1-1101." (That section applies to intangible personal property, a classification that is not taxable.)

Prior to the enactment of this amendment did your locality define "idle machinery and tools" as it is defined in the 2006 session amendment? Yes No

If "no":

a. How did you previously define "idle machinery?" _____

b. What is the estimated foregone revenue in tax year 2006 due to the change in definition? \$ _____

B. Machinery and Tools Used in Semiconductor Manufacturing

(as specified in Section 58.1-3508.1 of the Code)

1. Are any businesses in your locality involved in semiconductor manufacturing? Yes No

2. What is the tax rate per \$100 of assessed value on semiconductor machinery? \$ _____

3. What is your locality's source of assessment value (please check the applicable box)?

Not applicable Original cost Fair market value
 Depreciated cost (Book Value) Other (Specify) _____

4. What is the assessment ratio (show schedule if applicable)?

Age of Equipment _____ Percentage of Value _____

C. Machinery and Tools Used in Harvesting Forest Products

(as specified in Section 58.1-3508 of the Code)

1. Are any businesses in your locality involved in the harvesting of forest products? Yes No

2. What is the tax rate per \$100 of assessed value on tools used for harvesting?

3. What is your locality's source of assessment value (please check the appropriate box)?

Not applicable Original cost Fair market value
 Depreciated cost (Book Value) Other (Specify) _____

4. What is the assessment ratio (show schedule if applicable)?

Age of Equipment _____ Percentage of Value _____

V. Miscellaneous Property Tax Exemptions

Does your locality have property tax exemptions for the following programs, as permitted by the Code of Virginia?

- A. Certified pollution control equipment and facilities (Section 58.1-3660) Yes No
- B. Certified recycling equipment and facilities (Section 58.1-3661) Yes No
- C. Certified solar energy equipment facilities or devices (Section 58.1-3661) Yes No
- D. Generating and co-generating equipment for energy conservation (Section 58.1-3662) Yes No
- E. Certified stormwater management developments (Section 58.1-3660.1) Yes No
- F. Environmental restoration sites (Section 58.1-3664) Yes No
- G. Erosion control improvements (Section 58.1-3665) Yes No
- H. Wetlands and riparian buffers (Section 58.1-3666) Yes No

VI. Utility Taxes and Fees

A. Local Consumption Tax (58.1-2901 et. seq.)

1. Has your locality chosen not to receive its portion of the local consumption tax as specified in Section 58.1- 2901F?

- Yes No

B. Local Consumer Utility Taxes (Section 58.1-3812 et. seq.)

| | Rate | | |
|------------------|-------------|------------|------------|
| | Residential | Commercial | Industrial |
| Electric | | | |
| Gas | | | |
| Telephone | | | |
| Water | | | |
| Cable Television | | | |

C. Utility License Tax

This is a business license tax levy on the gross receipts of public service corporations (utility companies) as authorized by Section 58.1-3731 of the Code of Virginia.

Telephone: _____ % on gross receipts

Water: _____ % on gross receipts

D. Cable Television Taxes

1. If you impose a franchise license fee on cable operators as authorized by Section 15.2.2108, what is the rate? _____ %

2. Does your locality retain franchise agreements with more than one cable provider? Yes No

3. Does your locality impose a business, professional, and occupational license (BPOL) tax on cable providers?

- Yes No

E. Cellular Phone Tax

- 1. Has your locality adopted a cellular phone tax? Yes No
- 2. If you answered "yes", what is the rate? \$ _____ per month
- 3. Is your locality in compliance with § 58.1-3812 mandated by the Federal Mobile Telecommunications Sourcing Act which clarifies situs? Yes No Not Applicable

F. Emergency 911 Phone Tax

- 1. Does your locality impose an enhanced 911 emergency telephone tax as provided in Section 58.1-3813 of the Code of Virginia? Yes No
- 2. If you answered "yes", what is the rate? \$ _____ per month

G. Right-of-Way Use Fee

- 1. Section 56-468-1, adopted in 1998, allows cities, towns, and Arlington to maintain their public streets and roads and to impose a public right-of-way fee on providers of telecommunications services that use their electric poles or electric conduits. Does your locality impose such a fee? Yes No Ineligible to impose fee

VII. Motor Vehicle Licenses (Decals)

A. Please indicate below the applicable tax rate as either flat (e.g., \$25) or a schedule, which represents tax by weight.

| | | |
|---------------------------|------------|---------------------------------|
| Private Passenger Vehicle | Motorcycle | Trucks Not for Hire (by weight) |
|---------------------------|------------|---------------------------------|

- B. Does your locality require that decals be affixed to vehicles? Yes No
- C. What is the date the motor vehicle license tax must be paid? _____ (month/day)
- D. For whom do you provide exemptions from the local vehicle license tax?
 Elderly: Yes No Disabled: Yes No
 Others (e.g., public safety): _____

VIII. Business License Tax

- A. Does your locality impose a business, professional, and occupational license (BPOL) tax? Yes No
if "no," skip to Section IX, "Other Local Taxes."
- B. What is the filing date for the BPOL Tax? _____
- C. What is the payment due date for the BPOL? _____
- D. What type of BPOL payment plan does your locality have?
 Annually Semiannually Quarterly Other (specify): _____
- E. Please check the box that describes how your locality applies the license fee allowed under the Code of Virginia Section 58.1-3703(a). Please be aware of the distinction between a license fee and a license tax as defined by the BPOL Guidelines issued January 1, 2000. 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 (Section 58.1-3703(a)).
 We do not impose a license fee on any business. We have a minimum or flat tax that businesses are required to pay.
 We impose a license fee per business location, regardless of the number of licenses issued at that location.
 We impose a license fee for each license a business has, even if its activities are at one location.
 Not applicable; no fees imposed.
 Other arrangements (please explain below).

F. If you answered above that your locality does charge a license fee, to which businesses does the fee apply?

- None; not applicable.
- 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:

G. Check the box that describes whether your locality has implemented a gross receipts threshold for the license tax.

- Yes, we have a license tax threshold. [This means that businesses with gross receipts of the amount stated, or greater, are subject to the tax rate specified for that business' classification (e.g., \$0.20 per \$100 of retail sales on gross receipts exceeding \$1,000).] The threshold is: \$ _____
- No, we have not adopted a license tax threshold.

If you answered above that your locality has a license tax threshold, please answer the next question. Otherwise, please skip to "I. Contracting".

H. 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 Not applicable

I. Contracting

1. What is the license fee (filing fee) for contracting? \$ _____ per year
2. What is the license tax rate? \$ _____ per year
3. We have a minimum tax of \$ _____ per year for businesses subject to a tax rate.

Please explain:

J. Retail Sales

1. What is the license fee (filing fee) for retail sales? \$ _____ per year
2. What is the license tax rate? \$ _____ per year
3. We have a minimum tax of \$ _____ per year for businesses subject to a tax rate.

Please explain:

K. Mail Order

1. What is the license fee (filing fee) for mail order services? \$ _____ per year
2. What is the license tax rate? \$ _____ per year
3. We have a minimum tax of \$ _____ per year for businesses subject to a tax rate.

Please explain:

L. Repair, Personal, and Business Services

| | <u>Repair Services</u> | <u>Personal Services</u> | <u>Business Services</u> |
|---|------------------------|--------------------------|--------------------------|
| 1. What is the license fee (filing fee) ? | \$ _____ | _____ | _____ |
| 2. What is the annual license tax rate? | \$ _____ | _____ | _____ |
| 3. What is the annual minimum tax? | \$ _____ | _____ | _____ |

Please explain:

M. Financial, Real Estate, and Professional Services

| | Financial | Real Estate | Professional Service |
|---|-----------|-------------|----------------------|
| 1. What is the annual license fee (filing fee)? | \$ _____ | _____ | _____ |
| 2. What is the annual license tax rate? | \$ _____ | _____ | _____ |
| 3. We have an annual minimum tax of: | \$ _____ | _____ | _____ |

Please explain:

N. Wholesale

- What is the license fee (filing fee) for wholesale businesses? \$ _____ per year
 - The license tax rate is \$ _____ per \$100 of (check the appropriate box)
 - Purchases of goods for sale
 - Gross receipts
 - Not applicable
 - We have a minimum tax of \$ _____ per year for businesses subject to a tax rate.
- Please explain:

O. 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? _____

P. Does your locality 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?

Q. Please list your tax/fee and applicable time period beside the following:

| | Fee | Period |
|--|----------|--------|
| 1. Retail peddlers: | \$ _____ | _____ |
| 2. Retail itinerant merchants: | \$ _____ | _____ |
| 3. Wholesale peddlers and itinerant merchants: | \$ _____ | _____ |

IX. Other Local Taxes

| A. Local Excise Sales Taxes | | Year Tax First Adopted | Current Rate | Year Current Rate Became Effective |
|---|--|------------------------|--------------|------------------------------------|
| 1. Restaurant food (meals) tax (58.1-3833, 58.1-3840): | | _____ | _____ % | _____ |
| 2. Transient occupancy (hotels and motels) tax (58.1-3819 to 3840): | | _____ | _____ % | _____ |
| 3. Admissions (entertainment) tax (58.1-3818 and 58.1-3840): | | _____ | _____ % | _____ |
| 4. Tax on (motor) fuel in certain transportation districts (58.1-1720): | | _____ | _____ % | _____ |

| B. Cigarette Tax (Section 58.1-3830) | | Year Tax First Adopted | Current Tax Rate Per Pack | Year Current Rate Became Effective |
|--------------------------------------|------------------------------|------------------------|---------------------------|------------------------------------|
| | Number of Cigarettes in Pack | _____ | _____ | _____ |
| | 20 | _____ | \$ _____ | _____ |
| | 25 | _____ | \$ _____ | _____ |
| | 30 | _____ | \$ _____ | _____ |

C. Natural Resource Related Taxes

- 1. Oil severance tax (58.1-3712.1): _____ % of gross receipts
- 2. Coal severance tax (58.1-3712): _____ % of gross receipts
- 3. Coal and gas road improvement tax (58.1-3713): _____ % of gross receipts
- 4. Additional gas severance tax (58.1-3713.4): _____ % of gross receipts
- 5. Mineral tax (58.1-3286): _____ % of gross receipts

D. Taxes on Legal Documents

- 1. Recordation tax (58.1-3800): _____ %
- 2. Tax on wills and administration (58.1-3805): _____ %

E. Bank Franchise Tax

Does your locality collect the bank franchise tax as authorized by Section 58.1-1208? Yes No

F. Other Miscellaneous Taxes

In the table, please specify any other miscellaneous taxes imposed by your locality.

| Item | Rate |
|------|------|
|------|------|

X. User Charges and Other Fees

A. Refuse Collection Charges

- 1. Does your locality provide refuse collection to:
 - a. Residential customers? Yes No
 - b. Commercial and industrial customers? Yes No
- 2. If "yes" what is the frequency of collection for:
 - a. Residential customers? _____
 - b. Commercial and industrial customers? _____
- 3. If "yes" what is the collection fee (if none write \$0) for:
 - a. Residential customers? _____ (\$ per period)
 - b. Commercial and industrial customers? _____ (\$ per period)
- 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): _____
- 6. If your locality charges specific collection fees for miscellaneous refuse items, please provide the following information:

| Refuse Item | Fee |
|-------------|-----|
|-------------|-----|

B. Recycling Collection Charges

- 1. Has your locality instituted a recycling program? Yes No

2. If "yes," does your locality:

- a. Provide the recycling service directly or contract it out? Directly Contracted-out
b. Charge a fee for the service? Yes No
c. If "yes," what is the fee? _____

C. Other User Fees

1. What is the residential water connection fee?

_____ Meter Size _____ Connection Fee

2. What is the residential sewer connection fee?

_____ Meter Size _____ Connection Fee

3. Other residential water and sewer fees:

| | Water | Sewer |
|-------------------|-------|-------|
| Availability fee: | _____ | _____ |
| Meter fee: | _____ | _____ |
| Tap fee: | _____ | _____ |
| Other fees: | _____ | _____ |

4. What are the monthly user fee rates charged by your locality?

_____ Water _____ Sewer

5. What is the impact fee on new developments for road improvements (Section 15.2-2319)? \$ _____

6. What is the impact fee on stormwater management developments? \$ _____

7. Miscellaneous fees and charges:

Please specify any other miscellaneous fees or charges imposed by your locality.

_____ Item _____ Fee

XI. Web Sites

A. Does your locality have an official government web site? Yes No

B. If "yes," what is the web address? _____

C. Does your locality's web site contain any of the following information?

1. Proposed budget: Yes No
2. Adopted budget: Yes No
3. Current tax rates and provisions: Yes No
4. Current utility charges: Yes No
5. Capital Improvement programs: Yes No

Thank you. We appreciate the time you have spent completing this questionnaire.
If you have any questions, please feel free to call Steve Kulp at (434) 982-5638.

Appendix B

List of Respondents and Non-Respondents to 2006 Tax Rates Questionnaire

Appendix B

List of Respondents and Non-Respondents to 2006 Tax Rates Questionnaire

| Locality | Name/Title | Telephone/Email |
|---------------------------|---|---|
| Cities^a | | |
| Alexandria | Ms. Michele Harlow Revenue Collection, Specialist IV | 703/838-4570 michele.harlow@alexandria.gov |
| Bedford | Ms. Valerie N. Wilson Commissioner of the Revenue | 540/587-6051 vwilsonl@bedfordva.gov |
| Bristol | Mr. Terry C. Frye Commissioner of the Revenue | 276/642-2337 tcfrye@bristonva.org |
| Buena Vista | Ms. Mar Vita L. A. Flint Commissioner of the Revenue | 540/261-8611 mar_vita@hotmail.com |
| Charlottesville | Mr. Raymond Lee Richards Commissioner of the Revenue | 434/970-3160 Richards@charlottesville.org |
| Chesapeake | Mr. Ray A. Conner Commissioner of the Revenue | 757/382-6620 raconner@cityofchesapeake.net |
| Colonial Heights | Ms. Marjorie C. Dedanko Commissioner of the Revenue | 804/520-9281 dedankom@colonial-heights.com |
| Covington | Ms. Cathy M. Kimberlin Commissioner of the Revenue | 540/965-6352 ckimberlin@covington.va.us |
| Danville | Mr. James M. Gillie Commissioner of the Revenue | 434/799-5145 gilliejm@ci.danville.va.us |
| Emporia | Ms. Joyce E. Prince Commissioner of the Revenue | 434/634-5405 j.prince.cor@ci.emporia.va.us |
| Fairfax | Ms. Linda L. Leightley Deputy Commissioner of the Revenue | 703/385-7885 lleightley@fairfaxva.gov |
| Falls Church | Mr. Thomas D. Clinton Commissioner of the Revenue | 703/248-5023 tclinton@fallschrchva.gov |
| Franklin | Ms. Brenda B. Rickman Commissioner of the Revenue | 757/562-8548 brickman@franklinva.com |
| Fredericksburg | Ms. Lois B. Jacob Commissioner of the Revenue | 540/372-1004 ljacob@fredericksburgva.gov |
| Galax | Mr. David Hankley Commissioner of the Revenue | 276/236-2528 dhankley@galaxcity.org |
| Hampton | Ms. Nancy R. Strickland Chief Deputy Commissioner of the Revenue | 757/728-5023 nstrickland@hampton.gov |
| Harrisonburg | Ms. June Hosaflook Commissioner of the Revenue | 540/432-7704 ctycomm@ci.harrisonburg.va.us |
| Hopewell | Ms. Debra Kloske Reason Commissioner of the Revenue | 804/541-2237 dreason@ci.hopewell.va.us |
| Lexington | Ms. Karen T. Roundy Commissioner of the Revenue | 540/462-3754 kroundy@ci.lexington.va.us |
| Lynchburg | Mr. Mitchell W. Nuckles Commissioner of the Revenue | 434/455-3871 mitchell.nuckles@lynchbuurgva.org |
| Manassas | Mr. John P. Grzejka Commissioner of the Revenue | 703/257-8220 jgzejka@ci.manassas.va.us |
| Manassas Park | Ms. Debra Wood Commissioner of the Revenue | 703/335-8827 dwood@cityofmanassaspark.us |
| Martinsville | Ms. Ruth L. Easley Commissioner of the Revenue | 276/403-5131 reasley@ci.martinsville.va.us |
| Newport News | Ms. Valerie Gains Supervisor | 757/247-2628 vgains@nngov.com |

^a All cities responded.

Appendix B List of Respondents and Non-Respondents (continued)

| Locality | Name/Title | Telephone/Email |
|---------------------------------------|---|---|
| Cities^a (continued) | | |
| Norfolk | Ms. Sandra P. Pitchford Chief Deputy Commissioner of the Revenue | 757/664-7890 sandra.pitchford@norfolk.gov |
| Norton | Ms. Judy K. Miller Commissioner of the Revenue | 276/679-0031 judym@nortonva.org |
| Petersburg | Ms. Mary C. Massey Commissioner of the Revenue | 804/733-2315 mvmassepetg@earthlink.net |
| Poquoson | Mr. Graham P. Wilson Commissioner of the Revenue | 757/868-3020 gwilson@ci.poquoson.va.us |
| Portsmouth | Ms. Paulette W. Newsome Commissioner of the Revenue | 757/393-8700 newsomep@portsmouth.gov |
| Radford | Ms. Cathy Flinchum Commissioner of the Revenue | 540/731-3613 flinchumc@radford.va.us |
| Richmond | Mr. Bob Herndon Revenue Manager | 804/646-6457 herndob@ci.richmond.va.us |
| Roanoke | Mr. Sherman A. Holland Commissioner of the Revenue | 540/853-2521 sherman_holland@roanokeva.us |
| Salem | Ms. Linda A. Carroll Commissioner of the Revenue | 540/375-3019 lmcarroll@saelm.va.gov |
| Staunton | Ms. Jeanne Colvin Director of Finance | 540/332-3809 colvinjr@ci.staunton.va.us |
| Suffolk | Ms. Maria R. Kattmann Real Estate Assessor | 757/923-2403 mkattmann@city.suffolk.va.us |
| Virginia Beach | Mr. Eric T. Schmudde Chief Deputy Commissioner of the Revenue | 757/385-8012 eschmudd@vbgov.com |
| Waynesboro | Ms. Donald R. Coffey Commissioner of the Revenue | 540/942-6612 coffeydr@ci.waynesboro.va.us |
| Williamsburg | Ms. Judy Nightengale Fuqua Commissioner of the Revenue | 757/220-6151 jfuqua@williamsburgva.gov |
| Winchester | Mr. John G. Russell, III Commissioner of the Revenue | 540/667-1815 jrussell@ci.winchester.va.us |
| Counties^b | | |
| Accomack | Mr. George N. Fulk Commissioner of the Revenue | 757/787-5747 gfulk@sbo.accomack.k12.va.us |
| Albermarle | Ms. Tammy R. Critzer Management Analyst II | 434/296-5855 tcritzer@albermarle.org |
| Alleghany | Ms. Valerie N. Gains Commissioner of the Revenue | 540/863-6640 vbruffery@co.alleghany.va.us |
| Amelia | Ms. Joyce D. Morris Commissioner of the Revenue | 804/561-2158 ameliacommrev@tds.net |
| Amherst | Ms. Linda M. Buyers Commissioner of the Revenue | 434/946-9310 lmbuyers@countyofamherst.com |
| Appomattox | Ms. Sara Henderson Deputy Commissioner of the Revenue | 434/352-7450 |
| Arlington | Ms. Anne M. Biedscheid Chief Deputy Commissioner of the Revenue | 703/228-3025 abiedscheid@arlingtonva.us |
| Augusta | Ms. W. Jean Shrewsbury Commissioner of the Revenue | 540/245-5640 jshrewsbury@co.augusta.va.us |
| Bath | Ms. Leta G. Norfleet Commissioner of the Revenue | 540/839-7231 norfleet@tds.net |
| Bedford | Ms. Faye W. Eubank Commissioner of the Revenue | 540/586-7621 f.eubank@col.bedford.va.us |
| Bland | Ms. Cindy Wright Commissioner of the Revenue | 276/688-4291 cwrightbland.co@state.va.us |
| Botetourt | Mr. John L. "Jay" Etzler, V Commissioner of the Revenue | 540/473-8270 commissioner@co.botetourt.va.us |
| Brunswick | Ms. Wanda J. Beville Commissioner of the Revenue | 434/848-2313 brunscor@meckcom.net |
| Buchanan | Mr. Victor V. Breeding Commissioner of the Revenue | 276/935-6545 victor.breeding@buchanancounty-va.gov |

^a All cities responded.

^b All counties responded.

Appendix B List of Respondents and Non-Respondents (continued)

| Locality | Name/Title | Telephone/Email |
|---|---|---|
| Counties^b (continued) | | |
| Buckingham | Ms. Linda S. Baird Commissioner of the Revenue | 434/969-4181 lbaird@kinex.net |
| Campbell | Ms. Marge H. Cartwright Administrative Assistant | 434/332-9517 mhcartwright@co.campbell.va.us |
| Caroline | Ms. Christine Sawyer Deputy Commissioner of the Revenue | 804/633-9835 csawyer@co.caroline.va.us |
| Carroll | Ms. Louise L. Quesenberry Commissioner of the Revenue | 276/730-3080 lquesenerry@adelphia.net |
| Charles City | Ms. Denise B. Smith Commissioner of the Revenue | 804/652-2161 dsmith@co.charles-city.va.us |
| Charlotte | Ms. Sandra K. Elgin Commissioner of the Revenue | 434/542-5546 selgin@co.charlotte.va.us |
| Chesterfield | Mr. Joseph A. Moore Deputy Commissioner of the Revenue | 804/748-1368 moorej@chesterfield.gov |
| Clarke | Mr. Warren A. Arthur Commissioner of the Revenue | 540/955-5187 warhur@clarkecounty.gov |
| Craig | Ms. Elizabeth C. Huffman Commissioner of the Revenue | 540/864-6241 commrev@tds.net |
| Culpeper | Mr. Barry Atchison Commissioner of the Revenue | 540/727-3443 batchinson@culpepercounty.gov |
| Cumberland | Ms. Anita H. French Commissioner of the Revenue | 804/492-4280 afrench@cumberlandcounty.virginia.gov |
| Dickenson | Mr. Ronnie Lee Robbins Commissioner of the Revenue | 276/926-1646 rinnier@naxs.com |
| Dinwiddie | Ms. Lori K. Stevens Commissioner of the Revenue | 804/469-4507 lstevens@dinwiddieva.us |
| Essex | Mr. Thomas M. Blackwell Commissioner of the Revenue | 804/443-4737 essexcr@crosslink.net |
| Fairfax | Ms. Maha Bichay Revenue Analyst | 703/324-3011 Maha.Bichay@fairfaxcounty.gov |
| Fauquier | Mr. Ross W. D'Urso Commissioner of the Revenue | 540/347-8622 commish@fauquiercounty.gov |
| Floyd | Ms. Maggie H. Sutphin Commissioner of the Revenue | 540/745-9345 msutphin2floydcova.org |
| Fluvanna | Mr. Andrew M. Sheridan, Jr. Commissioner of the Revenue | 434/591-1940 msheridan@co.fluvanna.va.us |
| Franklin | Ms. Maragret S. Torrence Master Deputy Commissioner of the Revenue | 540/483-3083 mtorrence@franklincountyva.org |
| Frederick | Ms. Ellen E. Murphy Commissioner of the Revenue | 540/665-5681 emurphy@co.frederick.va.us |
| Giles | Ms. Anne C. Chambers Commissioner of the Revenue | 540/921-3321 Achambers@co.giles.comm-rev-state.va.us |
| Gloucester | Ms. Kevin A. Wilson Commissioner of the Revenue | 804/693-3451 kwilson@co.gloucester.va.info |
| Goochland | Ms. Jean S. Bryant Commissioner of the Revenue | 804/556-5814 jbryant@co.goochland.va.us |
| Grayson | Mr. Larry Bolt Commissioner of the Revenue | 276/773-2381 ldbolt@adelphia.net |
| Greene | Mr. Larry V. Snow Commissioner of the Revenue | 434/985-5211 lsnow@gcva.us |
| Greensville | Ms. Martha S. Swenson Commissioner of the Revenue | 434/348-4209 miss.cor@greensvillecountyva.gov |
| Halifax | Mr. Danny F. Jackson Commissioner of the Revenue | 434/476-3314 sjackson@co.halifax.va.us |
| Hanover | Ms. Karen R. Winston Commissioner of the Revenue | 804/365-6131 krwinston@co.hanover.va.us |

^b All counties responded.

Appendix B List of Respondents and Non-Respondents (continued)

| Locality | Name/Title | Telephone/Email |
|---|--|--|
| Counties^b (continued) | | |
| Henrico | Ms. Reta R. Busher Director of Finance | 804/501-4266 bus02@co.henrico.va.us |
| Henry | Ms. Lucy W. Clark Commissioner of the Revenue | 276/634-4687 lclark@co.henry.va.us |
| Highland | Ms. Bobbie J. Griffin Commissioner of the Revenue | 540/468-2142 hcommish@htcnet.org |
| Isle of Wight | Mr. Gerald H. Gwaltney Assessor | 757/357-6669 ggwaltney@isleofwightus.net |
| James City | Mr. Richard W. Bradshaw Commissioner of the Revenue | 757/253-6695 richbrad@james-city.va.us |
| King & Queen | Ms. Helen H. Longest Commissioner of the Revenue | 804/785-5976 hcmiller@kingandqueenco.net |
| King George | Ms. Faye W. Lumpkin Commissioner of the Revenue | 540/775-4664 flumpkin@co.kinggeorge.state.va.us |
| King William | Ms. Sally W. Pearson Commissioner of the Revenue | 804/769-4941 spears@kingwilliamcounty.us |
| Lancaster | Mr. George E. Thomas, Jr. Commissioner of the Revenue | 804/462-7920 gthomas@lanco.com |
| Lee | Ms. Susan C. Cope Deputy Commissioner of the Revenue | 276/346-7722 cor@co.lee.state.va.us |
| Loudoun | Ms. Beth Shenk Administration Manager | 703/777-0262 bshenk@cloudoun.gov |
| Louisa | Ms. Nancy M. Pleasants Commissioner of the Revenue | 540/967-3432 npleasants@louisa.org |
| Lunenburg | Ms. Patricia M. Adams Commissioner of the Revenue | 434/696-2516 luncocor@msinets.com |
| Madison | Ms. Gale L. Harris Commissioner of the Revenue | 540/948-4421 gharris@madisoncoco.virginia.gov |
| Mathews | Mr. Raymond A. Hunley Commissioner of the Revenue | 804/725-7168 cor@co.mathews.va.us |
| Mecklenburg | Mr. William N. Bracey Commissioner of the Revenue | 434/738-6191 meckcomm@kerrlake.com |
| Middlesex | Ms. Mary Lou Stephenson Commissioner of the Revenue | 804/758-5332 mebinger@co.middlesex.va.us |
| Montgomery | Ms. Sharon E. Gilbert Commissioner of the Revenue | 540/382-5710 sgilbert@naxs.net |
| Nelson | Ms. Jean W. Payne Commissioner of the Revenue | 434/263-7070 jpayne@nelsoncounty.org |
| New Kent | Mr. John Crump Commissioner of the Revenue Ms. Mary Altemus Director of Accounting and Budget | 804/966-9610 jgcrump@co.newkent.state.va.us 804/966-9694 |
| Northampton | Ms. Anne G. Sayers Commissioner of the Revenue | 757/678-0446 asayers@northampton.va.us |
| Northumberland | Mr. Todd E. Thomas Commissioner of the Revenue | 804/580-4600 tthomas@co.northumberland.va.us |
| Nottoway | Mr. Irving J. Arnold Commissioner of the Revenue | 434/645-9317 commish@hovac.com |
| Orange | Ms. Donna H. Chewning Commissioner of the Revenue | 540/672-4441 dchewning@orangecova.com |
| Page | Mr. Charles L. Campbell Commissioner of the Revenue | 540/743-5295 comrev@shentel.net |
| Patrick | Ms. Janet H. Rorrer Commissioner of the Revenue | 276/694-7131 jrorrer@co.patrick.va.us |
| Pittsylvania | Ms. Peggy L. Crawley Chief Deputy Commissioner of the Revenue | 434/432-7956 pcrawley@pittogv.org |
| Powhatan | Ms. Cheryl Jessie Deputy Commissioner of the Revenue | 804/598-5617 |
| Prince Edward | Ms. Beverly M. Lee Deputy Commissioner of the Revenue | 434/392-3231 predrevenue@hovac.com |

^b All counties responded.

Appendix B List of Respondents and Non-Respondents (continued)

| Locality | Name/Title | Telephone/Email |
|---|---|--|
| Counties^b (continued) | | |
| Prince George | Ms. Virginia T. Duncan Commissioner of the Revenue | 804/722-8740 vduncan@princegeorgeva.org |
| Prince William | Ms. Allison Lindner Real Estate Assessments Division Chief | 703/792-6780 alindner@pwcgov.org |
| Pulaski | Mr. John J. Gill Chief Deputy Commissioner of the Revenue | 540/980-7750 jgill@pulaskicounty.org |
| Rappahannock | Ms. Beverly S. Atkins Commissioner of the Revenue | 540/675-5370 batkins@co.rappahannock.comm-rev.state.va.us |
| Richmond | Mrs. Alzerine S. Headley Commissioner of the Revenue | 804/333-3722 commissioner@co.richmond.va.us |
| Roanoke | Ms. Laura Shelton Real Estate Supervisor | 540/772-2046 ext. 109 lshelton@roanokecountyva.gov |
| Rockbridge | Mr. David C. Whitesell Commissioner of the Revenue | 540/463-3431 david_whitesell@co.rockbridge.va.us |
| Rockingham | Mr. Richard E. Connellee Commissioner of the Revenue | 540/564-3061 rconnellee@rockinghamcountyva.gov |
| Russell | Mr. Randy N. Williams Commissioner of the Revenue | 276/889-8018 comrev@charterinternet.com |
| Scott | Mr. Gary W. Baker Commissioner of the Revenue | 276/386-7692 gwbcor@mounet.com |
| Shenandoah | Ms. Kathleen Black Commissioner of the Revenue | 540/459-6170 kblack@shenandoahcountyva.us |
| Smyth | Mr. Jeffrey T. Richardson Commissioner of the Revenue | 276/782-4040 commissioner@smythcounty.org |
| Southampton | Mr. John R. Harrup Commissioner of the Revenue | 757/653-3030 jharrup@co.southampton.state.va.us |
| Spotsylvania | Ms. Deborah Williams Commissioner of the Revenue | 540/582-7046 ext. 648 debbiew@spotsylvania.va.us |
| Stafford | Ms. Joan P. Durgin Deputy Commissioner of the Revenue | 540/658-4124 jdurgin2co.stafford.va.us |
| Surry | Ms. Norma G. Roach Commissioner of the Revenue | 757/294-5226 ngroach@co.surry.state.va.us |
| Sussex | Ms. Ellen G. Boone Commissioner of the Revenue | 434/246-1022 eboone@co.sussex.com-rev.state.va.us |
| Tazewell | Ms. Deborah Barrett Deputy Commissioner of the Revenue | 276/988-1232 debbarrett13@hotmail.com |
| Warren | Ms. Sherry T. Sours Chief Deputy Commissioner of the Revenue | 540/635-2651 ssours@warrencountyva.net |
| Washington | Mr. G. Melvin Ritchie Commissioner of the Revenue | 276/676-6271 mritchie@washcova.com |
| Westmoreland | Ms. Carol B. Gawen Commissioner of the Revenue | 804/493-9052 cbgcommofrev@hotmail.com |
| Wise | Mr. Douglas Mullins, Jr. Commissioner of the Revenue | 276/328-3556 mullins_d@wisecounty.org |
| Wythe | Ms. Mary N. Cassell Commissioner of the Revenue | 276/223-6015 commoftherev@wytheco.org |
| York | Ms. Sheree L. Fox Chief Deputy Commissioner of the Revenue | 757/890-3381 revofc@yorkcounty.gov |
| Towns^c | | |
| Abingdon Washington County | Mr. Mark W. Godbey Director of Finance | 276/628-3167 mgodbey@abingdon.com |
| Accomac Accomack County | Ms. Andrea J. Derby Town Clerk | 757/787-2623 caderby@shorelineonline.net |
| Alberta Brunswick County | Ms. Melissa Parrish Mayor | 434/949-7443 alberta@meckcom.net |
| Altavista Campbell County | Mr. W. Morgan Allen, Jr. Director of Finance & Treasurer | 434/369-5002 wmallen@ci.altavista.va.us |

^b All counties responded.^c Non-respondent towns or towns that returned the questionnaire too late to be included in the report are shown in italics.

Appendix B List of Respondents and Non-Respondents (continued)

| Locality | Name/Title | Telephone/Email |
|--|---|---|
| Towns^c (continued) | | |
| <i>Amherst</i> <i>Amherst County</i> | <i>Ms. Elizabeth R. Johnson</i> <i>Treasurer</i> | <i>434/946-7885</i> |
| <i>Appalachia</i> <i>Wise County</i> | <i>Ms. Jocoyn Ellis</i> <i>Town Clerk/Treasurer</i> | <i>540/565-3900</i> |
| Appomattox Appomattox County | Mr. Ronald C. Spiggle Town Manager | 804/352-8268 dgarrett@appomattoxva.gov |
| Ashland Hanover County | Mr. Harold W. Mitchell Treasurer | 804/798-8650 treasurer@town.ashland.va.us |
| <i>Belle Haven</i> <i>Accomack and</i> <i>Northampton counties</i> | <i>Mr. Hal Floyd</i> <i>Town Clerk</i> | <i>757/442-2444</i> |
| <i>Berryville</i> <i>Clarke County</i> | <i>Ms. Desiree A. Moreland</i> <i>Assistant Town Manager/Treasurer</i> | <i>540/955-1099</i> <i>bvtreas@shentel.net</i> |
| Big Stone Gap Wise County | Ms. Carolyn S. Head Assistant Data Systems Coordinator | 276/523-0115 shead@bigstonegap.org |
| Blacksburg Montgomery County | Mr. Christopher Lawrence Management Administrator | 540/961-1130 clawrence@blacksburg.gov |
| Blackstone Nottoway County | Ms. Joan R. Palmore Town Clerk | 804/292-7251 blackstoneva@hovac.com |
| <i>Bloxom</i> <i>Accomack County</i> | <i>Mr. Robert Barnes</i> <i>Town Clerk/Treasurer</i> | <i>757/665-4785</i> |
| Bluefield Tazewell County | Mr. James E. Hampton Treasurer | 276/322-4628 hampton@4seasonswireless.net |
| Boones Mill Franklin County | Ms. Colleen Hart Town Treasurer/Clerk | 540/334-5404 |
| Bowling Green Caroline County | Ms. Kathy McVay Treasurer | 804/633-6212 bgcouncil@bealenet.com |
| Boyce Clarke County | Mr. Arthur Clarke Town Clerk/Recorder | 540/837-2901 boyceva@visuallink.com |
| Boydton Mecklenburg County | Ms. Shirley S. Bowen Clerk/Treasurer | 434/738-6344 boudton@boudton.org |
| <i>Boykins</i> <i>Southampton County</i> | <i>Mr. R. S. Edwards Jr.</i> <i>Mayor</i> | <i>757/654-6361</i> |
| <i>Branchville</i> <i>Southampton County</i> | <i>Mr. Arthur B. Harris, Jr.</i> <i>Mayor</i> | <i>757/654-9420</i> |
| Bridgewater Rockingham County | Ms. Cherie N. Bowen Treasurer | 540/828-6980 cbowen@town.bridgewater.va.us |
| Broadway Rockingham County | Mr. Kyle D. O'Brien Town Manager | 540/896-5152 kdobrien@town.broadway.va.us |
| Brodnax Brunswick and Mecklenburg counties | Mr. J. Woodrow Kidd Clerk/Treasurer | 434/729-3191 brodnaxtown@buggs.net |
| <i>Brookneal</i> <i>Campbell County</i> | <i>Ms. Lauri C. Francis</i> <i>Town Clerk/Treasurer</i> | <i>804/376-3124</i> |
| Buchanan Botetourt County | Ms. Nancy Lorton Office Clerk | 540/254-1212 townofbuchanan@pcti.net |
| Burkeville Nottoway County | Ms. Sandra C. Myers Clerk/Treasurer | 434/767-4095 burkeville@hovac.com |
| Cape Charles Northampton County | Ms. Patricia Buckley Treasurer | 757/331-3259 treasurer@capecharles.org |
| Capron Southampton County | Ms. Dianna L. Sexton Secretary | 434/658-4275 |
| Cedar Bluff Tazewell County | Mr. James K. McGlothlin Town Manager | 276/964-4889 |
| Charlotte Court House Charlotte County | Ms. Karen Price Town Clerk/Treasurer | 434/542-5781 towncch@linkabit.com |

^c Non-respondent towns or towns that returned the questionnaire too late to be included in the report are shown in italics.

Appendix B List of Respondents and Non-Respondents (continued)

| Locality | Name/Title | Telephone/Email |
|---|--|---|
| Towns^c (continued) | | |
| Chase City Mecklenburg County | Ms. Cynthia Gordon Administrative Assistant | 434/372-5136 |
| Chatham Pittsylvania County | Mr. J. David Cothran Town Clerk/Treasurer | 434/432-8153 |
| Cheriton Northampton County | Mr. Robert K. Lewis Mayor | 757-331-1126 rlewis6302@verizon.net |
| Chilhowie Smyth County | Ms. Marlene L. Henderson Clerk/Treasurer | 276/646-3232 chilhowie.henderson@chilhowie.org |
| Chincoteague Accomack County | Ms. Karen Hipple Finance Director | 757/336-6519 chincofinance@verizon.net |
| Christiansburg Montgomery County | Mr. Scott Shippee Administration Officer | 540/382-6128 astmgr@christiansburg.org |
| Claremont Surry County | Ms. Heather S. Hunnicutt Clerk/Treasurer | 757/866-8427 townclaremont@aol.com |
| Clarksville Mecklenburg County | Ms. Tara Murphy Treasurer/Clerk | 434/374-8177 tara1971@verizon.net |
| Cleveland Russell and Washington counties | Ms. Rhonda Hobson Town Clerk | 276/889-4365 |
| <i>Clifton Fairfax County</i> | <i>Ms. Marilyn L. Barton Treasurer</i> | <i>703/841-7768</i> |
| Clifton Forge Alleghany County | Ms. LeeAnna Tyler Director of Finance | 540/863-2503 leeanna@ntelos.net |
| <i>Clinchco Dickenson County</i> | <i>Ms. Shelba Mullins Town Clerk</i> | <i>276/835-1160</i> |
| <i>Clinchport Scott County</i> | <i>Ms. Billie Page Mayor</i> | <i>276/386-9261</i> |
| Clintwood Dickenson County | Ms. Judy Steele Clerk | 276/926-8383 clintwodtown@naxs.com |
| Coeburn Wise County | Ms. Sherry B. Bise Clerk/Treasurer | 276/395-3323 Sherry.Bise@verizon.net |
| Colonial Beach Westmoreland County | Ms. Joan H. Grant Town Treasurer | 804/224-7183 jgrant@colonialbeachva.net |
| <i>Columbia Fluvanna County</i> | <i>Mr. Jay Anderson Mayor</i> | <i>434/842-2277</i> |
| Courtland Southampton County | Ms. Debra J. Lambert Town Recorder | 757/653-2222 courtland.townofc@verizon.net |
| Craigsville Augusta County | Ms. Helen W. Cauley Clerk/Treasurer | 540/997-5935 |
| Crewe Nottoway County | Ms. Ann J. Craig Bookkeeper | 434/645-9453 crewe@meckcom.net |
| Culpeper Culpeper County | Mr. Neal F. Dean Treasurer / Finance Director | 540/829-8221 ndeane@culpeper.to |
| Damascus Washington County | Ms. Shirley Brand Town Treasurer | 276/475-3405 damascustreasurer@earthlink.net |
| Dayton Rockingham County | Ms. Brenda Stearn Secretary | 540/879-2241 daytonsecretary@aol.com |
| Dendron Surry County | Ms. Nancy G. Shope Clerk/Treasurer | 757/267-2508 |
| Dillwyn Buckingham County | Ms. Peggy N. Johnson Clerk/Treasurer | 434/983-2076 dilwyn@ceva.net |
| Drakes Branch Charlotte County | Ms. Mary Sands Town Clerk | 434/568-3091 drakesbr@hovac.com |
| Dublin Pulaski County | Ms. Rebecca J. Lineberry Treasurer | 540/674-4731 rlineberry@dublinton.org |

^c Non-respondent towns or towns that returned the questionnaire too late to be included in the report are shown in italics.

Appendix B List of Respondents and Non-Respondents (continued)

| Locality | Name/Title | Telephone/Email |
|---|--|---|
| Towns^c | | |
| Duffield Scott County | Mr. R. Gerald Miller Mayor | 276/431-1777 duffieldva@mounet.com |
| Dumfries Prince William County | Mr. Retta S. Ladd Deputy Town Clerk/Treasurer | 703/221-3400 rladd@dumfriesvirginia.org |
| Dungannon Scott County | Ms. Carol L. Cozart Clerk/Treasurer | 276/467-2522 |
| <i>Eastville Northampton County</i> | <i>Mr. James Sturgis Councilman</i> | <i>757/678-5183</i> |
| Edinburg Shenandoah County | Ms. Doris F. Stover Clerk/Treasurer | 540/984-8521 |
| Elkton Rockingham County | Ms. Clairen Sipe Treasurer | 540/298-9465 treasurer@townofelkton.com |
| <i>Exmore Northampton County</i> | <i>Ms. Ethel Parks Town Clerk</i> | <i>757/442-3114</i> |
| Farmville Prince Edward County | Ms. Carol Anne Seal Treasurer | 804/392-3333 caseal@farmvilleva.com |
| Fincastle Botetourt County | Ms. Joan Boothe Office Assistant | 540/473-2200 fincastle@rbnet.com |
| Floyd Floyd County | Ms. Karen Y. Hodges Clerk /Treasurer | 504/745-2565 tofloyd@swva.net |
| Fries Grayson County | Ms. Janet L. Dooley Clerk/Treasurer | 276/744-2231 townoffries@earthlink.net |
| Front Royal Warren County | Ms. Kim Gilkey-Breeden Deputy Director of Finance | 540/635-7799 kgilkeybreeden@ci.front-royal.va.us |
| <i>Gate City Scott County</i> | <i>Mr. Matthew Horton Town Manager</i> | <i>276/386-3831</i> |
| Glade Spring Washington County | Mr. Carter Ratliff Town Clerk | 540/429-5134 gstres@earthlink.net |
| Glasgow Rockbridge County | Mr. Drew Havens Town Manager | 540/258-2246 dhglasgow@adelphia.net |
| <i>Glen Lyn Giles County</i> | <i>Mr. J. Howard Spencer Town Manager</i> | <i>540/726-7075</i> |
| Gordonsville Orange County | Ms. Ethel Hutchinson Clerk/Treasurer | 540/832-2233 ehutchinson@gordonsville.org |
| Goshen Rockbridge County | Ms. Bobbie J. Thornsbury Town Clerk | 540/997-5545 townofgoshen_va@yahoo.com |
| Gretna Pittsylvania County | Ms. Wendy W. Searce Treasurer/Clerk | 434/656-6572 wsearce@pmtnet.net |
| <i>Grottoes Augusta and Rockingham counties</i> | <i>Ms. Rhonda Danner Treasurer</i> | <i>540/249-5896</i> |
| <i>Grundy Buchanan County</i> | <i>Ms. Marshall Clevinger Town Secretary</i> | <i>540/935-2551</i> |
| Halifax Halifax County | Mr. Carl Espy, IV Town Manager | 434/476-2343 |
| Hallwood Accomack County | Ms. Angela Taylor Town Clerk | 757/854-0514 nrussell@wesr.net |
| Hamilton Loudoun County | Mr. Vadah Barney McCann Treasurer | 540/338-2811 hamiltonva@adelphia.net |
| <i>Haymarket Prince William County</i> | <i>Ms. Jennifer Preli Town Clerk</i> | <i>703/754-2600</i> |
| Haysi Dickenson County | Ms. Barbara Owens Town Clerk | 276/865-5187 townofhaysi@yahoo.com |
| Herndon Fairfax County | Ms. Mary J. Tuohy Director of Finance | 703/435-6810 mary.tuohy@herndon-va.gov |
| <i>Hillsboro Loudoun County</i> | <i>Mr. Steve Morgard Mayor</i> | <i>540/668-6639</i> |

^c Non-respondent towns or towns that returned the questionnaire too late to be included in the report are shown in italics.

Appendix B List of Respondents and Non-Respondents (continued)

| Locality | Name/Title | Telephone/Email |
|--|---|---|
| Towns^c (continued) | | |
| Hillsville Carroll County | Ms. Judith Bolt Administrative Assistant | 276/728-2128 hillsvilleassistant@earthlink.net |
| <i>Honaker Russell County</i> | <i>Ms. Cyndi Hale Clerk/Treasurer</i> | <i>276/873-6556</i> |
| Hurt Pittsylvania County | Mr. Mike Hill Treasurer | 434/324-4411 townhurt@hotmail.com |
| <i>Independence Grayson County</i> | <i>Ms. Becky Felts Billing Clerk</i> | <i>540/773-3703</i> |
| Iron Gate Alleghany County | Ms. Nellie D. Friel Clerk/Treasurer | 540/862-0770 |
| Irvington Lancaster County | Ms. Jacqueline H. Burrell Town Clerk | 804/438-6230 townofirvington@rivnet.net |
| Ivor Southampton County | Ms. Carolyn Sue Head Town Clerk | 757/859-6397 ivortown@mindspring.com |
| <i>Jarratt Greensville and Sussex counties</i> | <i>Ms. Kim F. Gregory Clerk/Treasurer</i> | <i>804/535-8865</i> |
| Jonesville Lee County | Ms. Marcie Rioings Clerk/Treasurer | 540/346-1151 toj@mount.com |
| <i>Keller Accomack County</i> | <i>Ms. Susan S. Smith Town Clerk</i> | <i>757/787-7166</i> |
| Kenbridge Lunenburg County | Ms. Barbara S. Herndon Treasurer | 434/676-2452 |
| Keysville Charlotte County | Ms. Sharon M. Layne Clerk/Treasurer | 804/736-9551 keytown@linkabit.com |
| Kilmarnock Lancaster and Northumberland counties | Ms. Jacqueline L. Blencowe Town Clerk | 804/435-1552 jblencowe@kilmarnockva.com |
| La Crosse Mecklenburg County | Ms. Ernestine T. Evans Clerk/Treasurer | 434/757-7366 townoflacrosse@meckcom.net |
| Lawrenceville Brunswick County | Ms. Alice B. Talbert Clerk/Treasurer | 434/848-2414 abtalbert@lawrencevilleweb.com |
| Lebanon Russell County | Ms. Ann Clark Deputy Treasurer | 276/889-7200 |
| Leesburg Loudoun County | Mr. Alan Long Deputy Director of Finance | 703/771-2719 along@leesburgva.gov |
| Louisa Louisa County | Mr. Brian W. Marks Town Manager | 540/967-1400 louisatownmanager@verizon.net |
| Lovettsville Loudoun County | Mr. Timothy Faust Town Treasurer | 540/822-5788 townoflovettsville@adelphia.net |
| Luray Page County | Ms. Mary Boyles Clerk/Treasurer | 540/743-5511 mboyles@townofluray.com |
| Madison Madison County | Ms. Barbara A. Roach Town Clerk/Treasurer | 540/948-3202 |
| Marion Smyth County | Ms. Dixie O. Sheets Town Clerk/Director of Finance | 276/783-4113 |
| McKenney Dinwiddie County | Mr. Charles T. Mansfield Mayor | 804/478-4525 cmansfield@verizon.net |
| Melfa Accomack County | Ms. Denise Bendick Mayor | 757/787-7264 |
| <i>Middleburg Loudoun County</i> | <i>Ms. Elizabeth E. Wolford Treasurer</i> | <i>540/687-5152</i> |
| Middletown Frederick County | Ms. Patricia J. Mullins Municipal Clerk/Treasurer | 540/869-2226 midclerk@adelphia.net |
| Mineral Louisa County | Mr. Willie Harper Town Manager | 540/894-5100 mineral@louisa.net |
| Monterey Highland County | Ms. Nancy H. Hooke Town Clerk | 540/468-2472 townofmonterey@htcnet.org |
| Montross Westmoreland County | Ms. Brenda T. Reamy Town Manager | 804/493-9623 townofmontross@verizon.net |

^c Non-respondent towns or towns that returned the questionnaire too late to be included in the report are shown in italics.

Appendix B List of Respondents and Non-Respondents (continued)

| Locality | Name/Title | Telephone/Email |
|---|---|---|
| Towns^c (continued) | | |
| Mount Crawford Rockingham County | Ms. Lisa Cook Clerk | 540/433-6938 lcook66@aol.com |
| <i>Mount Jackson Shenandoah County</i> | <i>Ms. Judy L. Fultz Clerk/Treasurer</i> | <i>540/477-2121</i> |
| Narrows Giles County | Ms. Linda M. McGlothlin Town Treasurer/Clerk | 540/726-2423 lmcglothlin@charterinternet.com |
| <i>Nassawadox Northampton County</i> | <i>Ms. Paula Mills Clerk</i> | <i>757/442-2839</i> |
| New Castle Craig County | Ms. Nina Davis Clerk | 540/864-5380 Ninad628@cs.com |
| New Market Shenandoah County | Ms. Samantha C. Conley Town Treasurer | 540/740-3432 nmtreas@shentel.net |
| <i>Newsoms Southampton County</i> | <i>Ms. Ruth Anne Dunn Treasurer</i> | <i>757/654-6731</i> |
| <i>Nicklesville Scott County</i> | <i>Ms. Judy Flanary Town Clerk</i> | <i>276/479-2033</i> |
| Occoquan Fairfax and Prince William counties | Ms. Claudia A. Cruise Town Clerk | 703/491-1918 occoquantownhall@aol.com |
| Onancock Accomack County | Ms. Susan D. Scott Town Manager | 757/787-3363 onancock@esva.net |
| <i>Onley Accomack County</i> | <i>Ms. Elizabeth Bell Clerk/Treasurer</i> | <i>757/787-3985</i> |
| Orange Orange County | Ms. Carolyn L. Tusing Treasurer | 540/672-1020 treasurer@townoforangeva.org |
| <i>Painter Accomack County</i> | <i>Ms. Betty L. Mears Town Clerk</i> | <i>302/846-3036</i> |
| Pamplin Appomattox and Prince Edward counties | Ms. Debbie B. Happel Clerk/Treasurer | 434/248-6514 townofpamplin@aol.com |
| <i>Parksley Accomack County</i> | <i>Ms. Denise L. Bernard Town Clerk</i> | <i>757/665-4618</i> |
| Pearisburg Giles County | Mr. Kenneth F. Vittum Town Manager | 540/921-0340 kvittum@pearisburg.org |
| <i>Pembroke Giles County</i> | <i>Ms. Sherley Price Town Manager</i> | <i>540/626-7191</i> |
| Pennington Gap Lee County | Ms. Tina M. Rowe Treasurer | 276/546-1177 topgtreas@naxs.com |
| Phenix Charlotte County | Ms. Claudia Koch Clerk/Treasurer | 434/542-4123 townofphenix@linkabit.com |
| <i>Pocahontas Tazewell County</i> | <i>Mr. Gregory S. Jones Treasurer</i> | <i>276/945-9522</i> |
| <i>Port Royal Caroline County</i> | <i>Ms. M. Therese Harrison Town Clerk/Treasurer</i> | <i>804/742-5331</i> |
| Pound Wise County | Ms. Joan E. Fleming Clerk/Treasurer | 276/796-5188 joan@poundva.com |
| Pulaski Pulaski County | Ms. Kimberly P. Burchett Tax Clerk | 540/994-8644 kburchett@pulaskitown.org |
| Purcellville Loudoun County | Ms. Jennifer Moore Town Clerk | 540/338-7092 jmoore1@town.purcellville.va.us |
| <i>Quantico Prince William County</i> | <i>Ms. Deborah Kidwell Treasurer</i> | <i>703/640-7411</i> |
| Remington Fauquier County | Ms. Lydia L. Edwards Town Clerk | 540/439-3220 townofremington@earthlink.net |
| Rich Creek Giles County | Ms. Pamela J. Kantsios Town Clerk | 540/726-3260 townofrichcreek@wvva.net |

^c Non-respondent towns or towns that returned the questionnaire too late to be included in the report are shown in italics.

Appendix B List of Respondents and Non-Respondents (continued)

| Locality | Name/Title | Telephone/Email |
|--|--|--|
| Towns^c (continued) | | |
| Richlands Tazewell County | Ms. Sue Wade Office Manager | 276/964-2566 swade@town.richlands.va.us |
| <i>Ridgeway Henry County</i> | <i>Ms. Alice J. Turner Bookkeeper</i> | <i>540/956-2328</i> |
| Rocky Mount Franklin County | Ms. Linda Woody Director of Finance | 540/483-5243 lwoody@rockymountva.org |
| Round Hill Loudoun County | Ms. Elizabeth E. Wolford Town Treasurer | 540/338-7878 bwolford@roundhillva.org |
| Rural Retreat Wythe County | Mr. Raymond Matney Town Manager | 276/686-4221 ray@townofruralretreat.com |
| Saint Charles Lee County | Ms. Pauline Smith Town Manager | 276/383-4237 |
| Saint Paul Wise County | Ms. Kathy Chafin Treasurer | 276/762-5297 kchafin@charterinternet.com |
| <i>Saltville Smyth and Washington counties</i> | <i>Ms. Shirley Brand Clerk/Treasurer</i> | <i>276/496-5342</i> |
| Saxis Accomack County | Ms. Mary C. Miles Town Clerk/Treasurer | 757/824-5812 townofsaxix@dmv.com |
| <i>Scottsburg Halifax County</i> | <i>Ms. Susan Franklin Town Clerk/Treasurer</i> | <i>434/454-7459</i> |
| <i>Scottsville Albemarle and Fluvanna counties</i> | <i>Mr. Barry Clark Town Administrator</i> | <i>434/286-9267</i> |
| Shenandoah Page County | Ms. Cindy M. Breeden Town Treasurer | 540/652-8164 treasurer@townofshenandoah.com |
| Smithfield Isle of Wight County | Ms. Ellen D. Minga Treasurer | 757/365-4200 eminga@smithfieldva.gov |
| South Boston Halifax County | Mr. Erle Scott Director of Finance | 434/575-4210 escott@southbostonva.us |
| South Hill Mecklenburg County | Mr. A. Kimball Callis Director of Finance | 434/447-3191 kcallis@southhillva.org |
| <i>Stanardsville Greene County</i> | <i>Ms. Doris J. Comer Town Clerk</i> | <i>804/985-8494</i> |
| Stanley Page County | Ms. Elaine M. Knight Assistant Town Manager | 540/778-3454 stanleymanager@earthlink.net |
| <i>Stephens City Frederick County</i> | <i>Ms. Kathy Monk Town Clerk</i> | <i>540/869-3087</i> |
| Stony Creek Sussex County | Ms. Nancy C. Lacerte Town Clerk/Secretary | 434/246-6601 |
| Strasburg Shenandoah County | Ms. Dottie Mullens Town Clerk | 540/465-9197 twnclerk@shentel.net |
| Stuart Patrick County | Ms. Susan C. Slate Town Clerk/Treasurer | 276/694-3811 tstuart@sitestar.net |
| Surry Surry County | Ms. Molly L. Rickmond Clerk | 757/294-3021 |
| Tangier Accomack County | Ms. Renee D. Tyler Town Manager | 757/891-2438 tgitownoffice@yahoo.com |
| Tappahannock Essex County | Mr. G. G. Belfield, Jr. Town Manager | 804/443-3336 tapptown@crosslink.net |
| Tazewell Tazewell County | Ms. Linda S. Griffith Treasurer/Clerk | 276/988-2502 taztreas@4seasonswireless.ent |
| The Plains Faquier County | Ms. Nancy E. Brady Clerk/Treasurer | 540/364-4945 |
| Timberville Rockingham County | Ms. Wilda Wine Clerk/Treasurer | 540/896-7058 timbervilleva@adelphia.net |
| <i>Toms Brook Shenandoah County</i> | <i>Ms. Thelma Stickler Clerk/Treasurer</i> | <i>540/436-8000</i> |

^c Non-respondent towns or towns that returned the questionnaire too late to be included in the report are shown in italics.

Appendix B List of Respondents and Non-Respondents (continued)

| Locality | Name/Title | Telephone/Email |
|--------------------------------------|--|---|
| Towns^c (continued) | | |
| Troutdale Botetourt County | Mr. Scott Booth Town Manager | 540/783-5103 sbooth@mrpdc.org |
| Troutville Botetourt County | Ms. Mary Jane Newcomb Town Clerk | 540/992-4401 tville@rbnet.com |
| Urbanna Middlesex County | Ms. Gina R. Daniel Town Clerk | 804/758-2613 |
| Victoria Lunenburg County | Ms. Sharon G. Elam Town Treasurer | 434/696-2343 |
| Vienna Fairfax County | Mr. Philip Grant Director of Finance | 703/255-6320 finance@ci.vienna.va.us |
| Vinton Roanoke County | Mr. Barry W. Thompson Director of Finance/Treasurer | 540/983-0608 bthompson@town.vinton.va.us |
| <i>Virgilina Halifax County</i> | <i>Ms. Mamie Tuck Clerk/Treasurer</i> | <i>434/585-2688</i> |
| Wachapreague Accomack County | Ms. Diana F. Brown Town Clerk | 757/789-7117 |
| Wakefield Sussex County | Ms. Rosalie S. Drewry Treasurer | 757/899-2361 |
| Warrenton Fauquier County | Mr. Richard M. Heartley Deputy Finance Director | 540/347-1101 rmh@warrentonva.gov |
| Warsaw Richmond County | Ms. Jane H. Mahan Town Clerk/Treasurer | 804/333-3737 jmahon@town.warsaw.va.us |
| Washington Rappahannock County | Ms. Laura Dodd Administrative Assistant | 540/675-3128 washingtonva@earthlink.net |
| Waverly Sussex County | Ms. Pamela D. Diehl Treasurer | 804/834-2330 pdiehl@charterinternet.com |
| Weber City Scott County | Ms. JoRetta Smith Town Clerk | 540/386-7201 |
| West Point King William County | Ms. Letrecia F. Moore Town Clerk | 804/843-3330 tcmoores@west-point.va.us |
| White Stone Lancaster County | Mr. Lloyd Hubbard, Jr. Mayor | 804/435-3260 |
| Windsor Isle of Wight County | Ms. Patricia M. Mann Town Clerk/Treasurer | 757/242-4288 pmann@windsor-va.gov |
| Wise Wise County | Ms. Robin M. Bryant Treasurer | 276/328-6013 treasurer@townofwise.org |
| Woodstock Shenandoah County | Ms. Deann Ebersole Treasurer | 540/459-3621 woodtre@shentel.net |
| Wytheville Wythe County | Mr. Michael G. Stephens Treasurer | 276/228-3333 ttmikes@wytheville.org |

^c Non-respondent towns or towns that returned the questionnaire too late to be included in the report are shown in italics.

Appendix C

Websites of Respondents to 2006 Tax Rates Questionnaire

Appendix C

Websites of Respondents to 2006 Tax Rates Questionnaire

| Locality | Website | Locality | Website |
|-----------------------------|-----------------------------------|----------------|-----------------------------|
| Cities^a | | | |
| Alexandria | www.alexandriava.gov | Manassas | www.manassascity.org |
| Bedford | www.bedford.va.gov | Manassas Park | www.cityofmanassaspark.org |
| Bristol | www.bristolva.org | Martinsville | www.ci.martinsville.va.us |
| Buena Vista | www.buenavistavirginia.org | Newport News | www.nngov.com |
| Charlottesville | www.charlottesville.org | Norfolk | www.norfolk.gov |
| Chesapeake | www.cityofchesapeake.net | Norton | www.nortonva.org |
| Colonial Heights | www.colonial-heights.com | Petersburg | N/A |
| Covington | www.covington.va.us | Poquoson | www.ci.poquoson.va.us |
| Danville | www.danville-va.gov | Portsmouth | www.portsmouthva.gov |
| Emporia | www.ci.emporia.va.us | Radford | www.radford.va.us |
| Fairfax | www.fairfaxva.gov | Richmond | www.richmondgov.com |
| Falls Church | www.fallschurchva.gov | Roanoke | www.roanokegov.com |
| Franklin | www.franklinva.com | Salem | www.ci.salem.va.us |
| Fredericksburg | www.fredericksburgva.gov | Staunton | www.staunton.va.us |
| Galax | www.ingalax.net | Suffolk | www.suffolk.va.us |
| Hampton | www.hampton.va.us | Virginia Beach | www.vbgov.com |
| Harrisonburg | www.ci.harrisonburg.va.us | Waynesboro | www.waynesboro.va.us |
| Hopewell | www.ci.hopewell.va.us | Williamsburg | www.williamsburgva.gov |
| Lexington | www.ci.lexington.va.us | Winchester | www.winchester.gov |
| Lynchburg | www.lynchburg.va.gov | | |
| Counties^b | | | |
| Accomack | www.co.accomack.va.us | Dickenson | www.dickensonctva.com |
| Albermarle | www.albermarle.org | Dinwiddie | www.dinwiddieva.us |
| Alleghany | www.co.alleghany.va.us | Essex | www.essex-virginia.org |
| Amelia | www.ameliacova.us | Fairfax | www.fairfaxcounty.gov |
| Amherst | www.countyofamherst.com | Fauquier | www.fauquiercounty.gov |
| Appomattox | www.appomattox.com | Floyd | www.fin.org |
| Arlington | www.co.arlington.va.us | Fluvanna | www.co.fluvanna.va.us |
| Augusta | www.co.augusta.va.us | Franklin | www.franklincountyva.org |
| Bath | www.bathcountyva.org | Frederick | www.co.frederick.va.us |
| Bedford | www.co.bedford.va.us | Giles | www.gilescounty.org |
| Bland | www.bland.org | Gloucester | www.gloucesterva.info |
| Botetourt | www.co.botetourt.va.us | Goochland | www.co.goochland.va.us |
| Brunswick | www.brunswickco.com | Grayson | www.graysoncountyva.com |
| Buchanan | N/A | Greene | www.gcva.us |
| Buckingham | www.buckinghamcountyva.org | Greensville | www.greensvillecountyva.gov |
| Campbell | www.co.campbell.va.us | Halifax | N/A |
| Caroline | www.co.caroline.va.us | Hanover | www.co.hanover.va.us |
| Carroll | www.co.carroll.va.us | Henrico | www.co.henrico.va.us |
| Charles City | www.co.charles-city.va.us | Henry | www.co.henry.va.us |
| Charlotte | www.co.charlotte.va.us | Highland | www.highlandcova.org |
| Chesterfield | www.chesterfield.gov | Isle of Wight | www.iwus.net |
| Clarke | www.co.clarke.va.us | James City | www.jccegov.com |
| Craig | N/A | King & Queen | www.kingandqueenco.net |
| Culpeper | www.culpepercounty.gov | King George | www.king-george.va.us |
| Cumberland | www.cumberlandcounty.virginia.gov | King William | www.kingwilliamcounty.us |

N/A Not applicable.

^a All cities responded.

^b All counties responded.

Appendix C: Websites of Respondents to 2006 Tax Rates Questionnaire (continued)

| Locality | Website | Locality | Website |
|---|------------------------------|----------------|--------------------------------|
| Counties^b (continued) | | | |
| Lancaster | www.lancova.com | Pulaski | www.pulaskicounty.org |
| Lee | N/A | Rappahannock | www.rapahannockcountyva.org |
| Loudoun | www.loudoun.gov | Richmond | www.co.richmond.va.us |
| Louisa | www.louisacounty.com | Roanoke | www.roanokecountyva.gov |
| Lunenburg | www.lunenburgva.org | Rockbridge | www.co.rockbridge.va.us |
| Madison | www.madisonco.virginia.gov | Rockingham | www.rockinghamcountyva.gov |
| Mathews | www.co.matthews.va.us | Russell | www.russell.k12.va.us/cor |
| Mecklenburg | N/A | Scott | N/A |
| Middlesex | www.co.middlesex.va.us | Shenandoah | www.co.shenandoah.va.us |
| Montgomery | www.montva.com | Smyth | www.smythcounty.org |
| Nelson | www.nelsoncounty.com | Southampton | www.southamptoncounty.org |
| New Kent | www.co.new.kent.va.us | Spotsylvania | www.spotsylvania.va.us |
| Northampton | www.northampton.co.va.us | Stafford | www.co.stafford.va.us |
| Northumberland | www.co.northumberland.va.us | Surry | www.surrycounty.govoffice2.com |
| Nottoway | www.nottoway.org | Sussex | www.sussexcounty.govoffice |
| Orange | www.orangecova.com | Tazewell | www.tazewellcounty.org |
| Page | www.co.page.va.us | Warren | www.warrencountyva.net |
| Patrick | www.co.patrick.va.us | Washington | N/A |
| Pittsylvania | www.pittgov.org | Westmoreland | www.westmoreland-county.org |
| Powhatan | www.co.powhatan.va.us | Wise | www.wisecounty.org |
| Prince Edward | www.co.prince-edward.va.us | Wythe | www.wytheco.org |
| Prince George | www.princegeorgeva.org | York | www.yorkcounty.gov |
| Prince William | www.pwcgov.org | | |
| Towns^c | | | |
| Abingdon | www.abingdon.com | Edinburg | www.town.edinburg.va.us |
| Altavista | www.ci.altavista.va.us | Elkton | www.elktonva.gov |
| Appomattox | www.appomattox.com | Farmville | www.farmvilleva.com |
| Ashland | www.town.ashland.va.us | Front Royal | www.ci.front-royal.va.us |
| Big Stone Gap | www.bigstonegap.org | Glasgow | www.glasgowvirginia.org |
| Blacksburg | www.blacksburg.gov | Gretna | www.townofgretna.com |
| Blackstone | www.townofblackstoneva.com | Halifax | www.townofhalifax.com |
| Bluefield | www.bluefieldonline.net | Hamilton | www.town.hamilton.va.us |
| Bowling Green | www.town.bowling-green.va.us | Herndon | www.herndon-va.gov |
| Boydton | www.boydton.org | Hillsville | www.townofhillsville.com |
| Bridgewater | www.town.bridgewater.va.us | Irvington | www.townofirvington.com |
| Broadway | www.town.broadway.va.us | Jonesville | www.townofjonesville.org |
| Cape Charles | www.capecharles.org | Kilmarnock | www.kilmarnockva.com |
| Cedar Bluff | www.cedarbluffva.org | La Crosse | www.townoflacrosse.com |
| Chase City | www.chasecity.org | Lawrenceville | www.lawrencevilleweb.com |
| Chatham | www.chatham-va.gov | Leesburg | www.leesburgva.org |
| Chilhowie | www.chilhowie.org | Louisa | www.louisatown.org |
| Chincoteague | www.chincoteage-va.gov | Luray | www.townofluray.com |
| Christiansburg | www.christiansburg.org | Marion | www.marionva.org |
| Claremont | www.claremont-va.org | Middletown | www.middletown.va.us |
| Clifton Forge | www.ci.clifton-forge.va.us | Mineral | www.louisa.net/mineral |
| Clintwood | www.clintwood.virginia.com | Narrows | www.townofnarrows.org |
| Coeburn | www.coeburnva.org | New Market | www.newmarketvirginia.com |
| Courtland | www.courtlandvirginia.com | Onancock | www.onancock.com |
| Culpeper | www.culpeper.to | Pearisburg | www.pearisburg.org |
| Damascus | www.damascus.org | Pennington Gap | www.townofpennington.com |
| Dayton | www.townofdayton.va.us | Pulaski | www.pulaskitown.org |
| Drakes Branch | www.towndrakesbranch.com | Purcellville | www.town.purcellville.va.us |
| Dublin | www.dublintown.org | Richlands | www.town.richlands.va.us |
| Dumfries | www.dumfriesvirginia.org | Rocky Mount | www.rockymountva.org |

N/A Not applicable.

^b All counties responded.

^c Only towns that responded are listed.

Appendix C: Websites of Respondents to 2006 Tax Rates Questionnaire (continued)

| Locality | Website | Locality | Website |
|--------------------------------------|--|--------------|--|
| Towns^c (continued) | | | |
| Round Hill | www.roundhillva.gov | Tappahannock | www.tappahanock-va.gov |
| Rural Retreat | www.townofruralretreat.com | Vienna | www.ci.vienna.va.us |
| Saint Paul | www.stpaulvirginia.org | Vinton | www.town.vinton.va.us |
| Shenandoah | www.townofshenadoah.com | Warrenton | www.warrentonva.gov |
| Smithfield | www.co.smithfield.va.us | West Point | www.west-point.va.us |
| South Boston | www.southboston.com | Windsor | www.windsor-va.gov |
| South Hill | www.southhillva.org | Wytheville | www.wytheville.org |
| Strasburg | www.strasburgva.com | | |

^c Only towns that responded are listed.

Appendix D

**Percentage Share of Total Local Taxes from Specific Sources,
FY 2005**

Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005

| Locality | Total | Real Property | | | Public Service | | Personal Property | Machinery & Tools | Merchants' Capital | Local Sales & Use | Consumer Utility | Business License (BPOL) | | Franchise License |
|---------------------|------------|---------------|----------------|------------|----------------|----------------|-------------------|-------------------|--------------------|-------------------|------------------|-------------------------|--|-------------------|
| | | Real Property | Corp. Property | Service | Public | License (BPOL) | | | | | | Franchise License | | |
| Cities | | | | | | | | | | | | | | |
| Alexandria | 100 | 62.2 | 2.0 | 8.3 | 0.2 | 0.0 | 6.5 | 4.9 | 7.4 | 0.3 | | | | |
| Bedford | 100 | 42.5 | 1.5 | 8.1 | 6.5 | 0.0 | 16.1 | 0.0 | 6.7 | 0.5 | | | | |
| Bristol | 100 | 36.4 | 0.8 | 6.2 | 5.2 | 0.0 | 17.6 | 1.9 | 5.9 | 0.8 | | | | |
| Buena Vista | 100 | 44.2 | 1.7 | 18.1 | 7.3 | 0.0 | 6.1 | 8.6 | 2.9 | 1.1 | | | | |
| Charlottesville | 100 | 48.7 | 2.2 | 6.1 | 0.2 | 0.0 | 12.2 | 9.3 | 6.4 | 0.5 | | | | |
| Chesapeake | 100 | 52.6 | 3.3 | 10.3 | 0.8 | 0.0 | 9.5 | 5.0 | 6.4 | 0.6 | | | | |
| Colonial Heights | 100 | 43.6 | 1.1 | 6.3 | 0.3 | 0.0 | 21.4 | 4.3 | 8.3 | 0.3 | | | | |
| Covington | 100 | 16.4 | 1.4 | 4.9 | 41.7 | 0.0 | 15.6 | 6.5 | 4.5 | 0.3 | | | | |
| Danville | 100 | 35.7 | 1.0 | 9.4 | 3.0 | 0.0 | 16.6 | 4.8 | 9.0 | 3.3 | | | | |
| Emporia | 100 | 31.5 | 2.1 | 11.5 | 2.0 | 0.0 | 15.1 | 7.1 | 6.9 | 0.5 | | | | |
| Fairfax | 100 | 51.0 | 1.4 | 6.2 | 0.1 | 0.0 | 16.3 | 4.1 | 11.7 | 0.9 | | | | |
| Falls Church | 100 | 64.4 | 0.8 | 6.2 | 0.0 | 0.0 | 9.6 | 4.1 | 7.3 | 0.3 | | | | |
| Franklin | 100 | 37.5 | 0.8 | 10.1 | 0.2 | 0.0 | 14.1 | 8.2 | 7.8 | 0.7 | | | | |
| Fredericksburg | 100 | 34.5 | 1.4 | 7.3 | 0.2 | 0.0 | 23.1 | 5.5 | 9.6 | 0.4 | | | | |
| Galax | 100 | 30.0 | 1.3 | 5.1 | 10.7 | 0.0 | 23.6 | 4.0 | 10.1 | 0.4 | | | | |
| Hampton | 100 | 51.5 | 1.6 | 9.1 | 1.0 | 0.0 | 7.6 | 6.4 | 6.5 | 0.7 | | | | |
| Harrisonburg | 100 | 25.8 | 0.7 | 7.8 | 3.7 | 0.0 | 22.8 | 3.9 | 11.2 | 0.6 | | | | |
| Hopewell | 100 | 39.4 | 15.9 | 8.2 | 11.1 | 0.0 | 6.3 | 4.2 | 5.2 | 0.5 | | | | |
| Lexington | 100 | 43.5 | 1.8 | 8.2 | 0.0 | 0.0 | 11.1 | 9.0 | 8.4 | 0.7 | | | | |
| Lynchburg | 100 | 38.5 | 2.6 | 9.9 | 3.4 | 0.0 | 13.2 | 7.6 | 7.9 | 0.6 | | | | |
| Manassas | 100 | 58.7 | 1.3 | 8.0 | 5.2 | 0.0 | 10.0 | 2.7 | 3.9 | 0.5 | | | | |
| Manassas Park | 100 | 63.0 | 1.3 | 10.5 | 0.1 | 0.0 | 8.8 | 5.4 | 2.9 | 0.5 | | | | |
| Martinsville | 100 | 37.4 | 1.8 | 8.9 | 1.6 | 0.0 | 13.9 | 9.4 | 12.0 | 1.1 | | | | |
| Newport News | 100 | 48.8 | 1.9 | 9.3 | 4.9 | 0.0 | 8.9 | 5.3 | 5.7 | 1.6 | | | | |
| Norfolk | 100 | 42.3 | 2.4 | 9.1 | 2.4 | 0.0 | 8.6 | 11.4 | 6.3 | 1.2 | | | | |
| Norton | 100 | 19.5 | 4.3 | 3.4 | 1.2 | 0.0 | 29.1 | 5.1 | 12.8 | 1.0 | | | | |
| Petersburg | 100 | 46.4 | 3.7 | 8.6 | 6.5 | 0.0 | 10.1 | 9.1 | 7.5 | 0.0 | | | | |
| Poquoson | 100 | 70.8 | 0.7 | 11.1 | 0.0 | 0.0 | 3.0 | 3.0 | 2.3 | 0.8 | | | | |
| Portsmouth | 100 | 47.5 | 3.1 | 12.5 | 2.1 | 0.0 | 5.1 | 11.2 | 5.0 | 0.7 | | | | |
| Radford | 100 | 45.6 | 1.6 | 7.6 | 6.4 | 0.0 | 8.1 | 10.1 | 3.5 | 1.9 | | | | |
| Richmond | 100 | 50.7 | 3.6 | 7.7 | 4.1 | 0.0 | 7.4 | 8.7 | 6.8 | 1.4 | | | | |
| Roanoke | 100 | 41.5 | 2.6 | 9.4 | 1.9 | 0.0 | 13.6 | 9.2 | 8.2 | 1.0 | | | | |
| Salem | 100 | 40.1 | 0.9 | 12.7 | 6.2 | 0.0 | 13.4 | 3.2 | 9.6 | 1.5 | | | | |
| Staunton | 100 | 46.4 | 2.4 | 6.3 | 0.5 | 0.0 | 15.2 | 7.0 | 6.7 | 1.1 | | | | |
| Suffolk | 100 | 58.3 | 1.8 | 8.8 | 1.6 | 0.0 | 6.9 | 6.6 | 4.9 | 0.3 | | | | |
| Virginia Beach | 100 | 56.9 | 1.1 | 7.8 | 0.1 | 0.0 | 7.5 | 6.2 | 5.5 | 0.7 | | | | |
| Waynesboro | 100 | 35.3 | 2.6 | 7.9 | 11.3 | 0.0 | 13.7 | 7.9 | 6.4 | 0.5 | | | | |
| Williamsburg | 100 | 24.2 | 1.2 | 1.4 | 4.6 | 0.0 | 15.6 | 3.0 | 6.5 | 0.9 | | | | |
| Winchester | 100 | 29.2 | 0.7 | 9.7 | 3.0 | 0.0 | 21.6 | 7.1 | 11.4 | 1.0 | | | | |
| Total cities | 100 | 50.0 | 2.2 | 8.6 | 2.1 | 0.0 | 9.6 | 6.8 | 6.7 | 0.8 | | | | |

Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)

| Locality | Motor | | | | | | | | | | E-911 | |
|---------------------|-------------------------|----------------|---------------------|---------------------|------------|-------------------------------|--------------------|------------------|---------------------|------------|------------|--|
| | Vehicle License (Decal) | Bank Franchise | Recordation & Wills | Cigarette & Tobacco | Admission | Transient Occupancy (Lodging) | Restaurant (Meals) | Natural Resource | Emergency Telephone | Other | | |
| Cities | | | | | | | | | | | | |
| Alexandria | 0.7 | 0.4 | 1.5 | 0.6 | 0.0 | 2.0 | 2.6 | 0.0 | 0.2 | 0.2 | 0.2 | |
| Bedford | 1.7 | 1.7 | 1.1 | 2.5 | 0.0 | 0.9 | 8.7 | 0.0 | 1.6 | 1.6 | 0.0 | |
| Bristol | 1.0 | 1.4 | 0.8 | 0.8 | 0.0 | 2.9 | 17.5 | 0.0 | 0.7 | 0.0 | 0.0 | |
| Buena Vista | 2.4 | 0.6 | 0.7 | 0.0 | 0.0 | 0.2 | 2.5 | 0.0 | 1.7 | 1.9 | 0.0 | |
| Charlottesville | 1.0 | 0.7 | 0.7 | 0.9 | 0.0 | 2.6 | 7.8 | 0.0 | 0.6 | 0.6 | 0.0 | |
| Chesapeake | 1.3 | 0.2 | 1.3 | 1.4 | 0.2 | 0.9 | 4.9 | 0.0 | 0.9 | 0.5 | 0.0 | |
| Colonial Heights | 1.2 | 0.5 | 0.1 | 0.0 | 0.0 | 0.8 | 11.0 | 0.0 | 0.7 | 0.0 | 0.0 | |
| Covington | 1.1 | 1.4 | 0.3 | 1.8 | 0.0 | 0.0 | 3.9 | 0.0 | 0.0 | 0.3 | 0.0 | |
| Danville | 2.1 | 1.7 | 0.6 | 0.0 | 0.0 | 0.8 | 9.5 | 0.0 | 2.1 | 0.3 | 0.0 | |
| Emporia | 1.0 | 1.3 | 0.5 | 0.0 | 0.0 | 4.7 | 14.3 | 0.0 | 1.5 | 0.0 | 0.0 | |
| Fairfax | 0.6 | 1.5 | 0.4 | 1.3 | 0.0 | 0.9 | 3.1 | 0.0 | 0.6 | 0.6 | 0.0 | |
| Falls Church | 0.6 | 0.4 | 0.6 | 1.0 | 0.0 | 0.6 | 3.6 | 0.0 | 0.5 | 0.0 | 0.0 | |
| Franklin | 1.5 | 0.6 | 0.6 | 2.9 | 0.0 | 1.8 | 9.2 | 0.0 | 1.7 | 2.3 | 0.0 | |
| Fredericksburg | 0.3 | 1.0 | 1.4 | 1.7 | 0.3 | 1.4 | 11.5 | 0.0 | 0.4 | 0.0 | 0.0 | |
| Galax | 1.1 | 1.5 | 0.0 | 0.0 | 0.2 | 0.1 | 9.9 | 0.0 | 0.9 | 1.1 | 0.0 | |
| Hampton | 1.7 | 0.2 | 0.5 | 2.4 | 0.7 | 1.5 | 7.3 | 0.0 | 1.2 | 0.1 | 0.0 | |
| Harrisonburg | 1.1 | 0.8 | 1.1 | 2.1 | 0.3 | 2.7 | 14.2 | 0.0 | 0.9 | 0.3 | 0.0 | |
| Hopewell | 1.4 | 0.3 | 0.6 | 0.0 | 0.0 | 1.3 | 3.6 | 0.0 | 1.3 | 0.7 | 0.0 | |
| Lexington | 1.1 | 1.0 | 1.2 | 0.0 | 0.0 | 3.0 | 9.5 | 0.0 | 0.9 | 0.5 | 0.0 | |
| Lynchburg | 1.6 | 0.6 | 0.6 | 1.2 | 0.4 | 1.5 | 9.3 | 0.0 | 1.0 | 0.0 | 0.0 | |
| Manassas | 1.1 | 0.6 | 1.6 | 1.4 | 0.0 | 0.2 | 3.7 | 0.0 | 0.5 | 0.8 | 0.0 | |
| Manassas Park | 1.3 | 0.1 | 2.1 | 2.4 | 0.0 | 0.0 | 1.3 | 0.0 | 0.3 | 0.0 | 0.0 | |
| Martinsville | 1.6 | 1.8 | 0.6 | 1.0 | 0.0 | 0.1 | 7.7 | 0.0 | 1.3 | 0.0 | 0.0 | |
| Newport News | 1.5 | 0.2 | 0.8 | 2.0 | 0.2 | 1.1 | 6.3 | 0.0 | 1.2 | 0.3 | 0.0 | |
| Norfolk | 0.8 | 0.5 | 0.8 | 2.0 | 1.2 | 1.9 | 7.7 | 0.0 | 1.2 | 0.1 | 0.0 | |
| Norton | 0.6 | 1.3 | 0.1 | 0.0 | 0.0 | 2.5 | 14.0 | 3.5 | 0.7 | 0.9 | 0.0 | |
| Petersburg | 1.7 | 0.4 | 0.7 | 0.3 | 0.0 | 0.8 | 3.2 | 0.0 | 1.1 | 0.0 | 0.0 | |
| Poquoson | 2.0 | 0.2 | 1.6 | 0.6 | 0.0 | 0.0 | 3.2 | 0.0 | 1.0 | 0.0 | 0.0 | |
| Portsmouth | 1.7 | 0.3 | 1.2 | 2.3 | 0.2 | 0.9 | 4.7 | 0.0 | 1.4 | 0.0 | 0.0 | |
| Radford | 1.7 | 1.1 | 0.9 | 1.4 | 0.0 | 1.1 | 7.3 | 0.0 | 1.8 | 0.0 | 0.0 | |
| Richmond | 1.0 | 0.8 | 0.0 | 0.0 | 0.3 | 1.3 | 4.5 | 0.0 | 1.4 | 0.2 | 0.0 | |
| Roanoke | 1.2 | 0.8 | 0.6 | 1.3 | 0.3 | 1.6 | 5.5 | 0.0 | 1.1 | 0.3 | 0.0 | |
| Salem | 1.3 | 0.6 | 0.7 | 1.1 | 0.4 | 1.6 | 5.2 | 0.0 | 0.6 | 0.7 | 0.0 | |
| Staunton | 1.5 | 0.8 | 0.9 | 1.5 | 0.0 | 0.9 | 6.9 | 0.0 | 1.8 | 0.1 | 0.0 | |
| Suffolk | 1.4 | 0.3 | 2.1 | 1.7 | 0.4 | 0.3 | 3.6 | 0.0 | 1.1 | 0.0 | 0.0 | |
| Virginia Beach | 1.3 | 0.2 | 0.0 | 1.8 | 0.7 | 2.9 | 6.3 | 0.0 | 1.0 | 0.1 | 0.0 | |
| Waynesboro | 1.7 | 0.3 | 1.0 | 1.8 | 0.0 | 1.1 | 7.3 | 0.0 | 1.1 | 0.2 | 0.0 | |
| Williamsburg | 0.0 | 0.4 | 1.0 | 0.8 | 0.0 | 19.6 | 19.9 | 0.0 | 1.0 | 0.0 | 0.0 | |
| Winchester | 1.1 | 1.2 | 1.0 | 0.7 | 0.2 | 1.2 | 9.3 | 0.0 | 1.4 | 0.0 | 0.0 | |
| Total cities | 1.2 | 0.5 | 0.7 | 1.4 | 0.4 | 1.8 | 6 | 0.0 | 1.0 | 0.2 | 0.2 | |

Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)

| Locality | Total | Public | | | Personal Property | Machinery & Tools | Merchants' Capital | Local Sales & Use | Consumer Utility | Business | |
|-----------------|-------|---------------|----------------|------------------|-------------------|-------------------|--------------------|-------------------|------------------|----------------|-------------------|
| | | Real Property | Corp. Property | Service Property | | | | | | License (BPOL) | Franchise License |
| Counties | | | | | | | | | | | |
| Accomack | 100 | 49.2 | 5.7 | 16.2 | 2.6 | 0.0 | 11.3 | 5.5 | 0.3 | 1.5 | |
| Albemarle | 100 | 57.9 | 1.1 | 10.8 | 0.3 | 0.0 | 9.1 | 5.3 | 6.1 | 0.2 | |
| Alleghany | 100 | 31.8 | 3.7 | 10.1 | 38.2 | 0.0 | 4.4 | 2.9 | 2.2 | 0.2 | |
| Amelia | 100 | 52.3 | 2.2 | 17.2 | 0.5 | 0.0 | 9.8 | 6.8 | 2.4 | 0.1 | |
| Amherst | 100 | 41.6 | 2.3 | 16.4 | 7.2 | 1.2 | 10.8 | 7.6 | 2.0 | 0.2 | |
| Appomattox | 100 | 55.3 | 3.7 | 12.0 | 2.7 | 1.0 | 9.3 | 7.9 | 0.0 | 0.1 | |
| Arlington | 100 | 64.3 | 1.0 | 7.6 | 0.0 | 0.0 | 5.6 | 1.4 | 8.3 | 0.4 | |
| Augusta | 100 | 50.5 | 1.9 | 9.4 | 5.0 | 0.0 | 8.7 | 5.3 | 5.3 | 0.5 | |
| Bath | 100 | 24.3 | 61.5 | 0.7 | 0.0 | 0.0 | 8.7 | 0.0 | 0.0 | 0.0 | |
| Bedford | 100 | 58.3 | 2.8 | 14.9 | 4.1 | 0.3 | 5.7 | 4.0 | 0.0 | 0.3 | |
| Bland | 100 | 45.8 | 4.1 | 21.6 | 3.7 | 5.3 | 5.8 | 4.0 | 0.0 | 0.1 | |
| Botetourt | 100 | 52.5 | 3.5 | 11.9 | 9.2 | 0.0 | 6.7 | 3.3 | 2.5 | 0.4 | |
| Brunswick | 100 | 47.7 | 2.8 | 21.2 | 4.3 | 1.2 | 8.2 | 5.6 | 0.0 | 0.4 | |
| Buchanan | 100 | 25.2 | 1.8 | 5.5 | 10.8 | 0.2 | 4.7 | 2.5 | 0.0 | 0.3 | |
| Buckingham | 100 | 50.5 | 4.4 | 19.0 | 1.8 | 0.7 | 6.0 | 6.7 | 0.0 | 1.0 | |
| Campbell | 100 | 38.4 | 3.4 | 16.5 | 14.1 | 0.0 | 10.2 | 5.9 | 4.1 | 0.3 | |
| Caroline | 100 | 52.5 | 5.0 | 15.1 | 1.1 | 0.0 | 5.4 | 5.1 | 4.0 | 0.0 | |
| Carroll | 100 | 55.7 | 3.3 | 9.1 | 7.7 | 1.1 | 7.6 | 5.0 | 0.0 | 0.5 | |
| Charles City | 100 | 63.9 | 1.8 | 13.6 | 3.6 | 0.4 | 6.8 | 3.7 | 0.0 | 0.2 | |
| Charlotte | 100 | 58.5 | 4.6 | 12.3 | 4.1 | 0.4 | 8.3 | 3.1 | 0.0 | 0.0 | |
| Chesterfield | 100 | 59.6 | 3.1 | 11.6 | 1.2 | 0.0 | 9.5 | 4.2 | 4.5 | 0.9 | |
| Clarke | 100 | 63.6 | 1.8 | 16.1 | 2.2 | 0.0 | 5.7 | 3.8 | 0.2 | 0.2 | |
| Craig | 100 | 63.7 | 2.7 | 14.0 | 0.9 | 0.1 | 4.0 | 6.4 | 0.0 | 0.2 | |
| Culpeper | 100 | 57.9 | 2.1 | 13.0 | 2.7 | 0.0 | 12.6 | 4.1 | 0.0 | 0.2 | |
| Cumberland | 100 | 54.6 | 6.2 | 19.0 | 1.1 | 0.0 | 5.8 | 6.5 | 1.4 | 0.5 | |
| Dickenson | 100 | 33.8 | 2.5 | 5.4 | 2.6 | 0.5 | 4.2 | 3.8 | 0.0 | 0.0 | |
| Dinwiddle | 100 | 53.1 | 3.4 | 16.5 | 2.6 | 0.0 | 4.4 | 5.1 | 2.2 | 0.4 | |
| Essex | 100 | 57.9 | 2.2 | 13.4 | 1.1 | 0.5 | 15.8 | 3.8 | 0.0 | 0.1 | |
| Fairfax | 100 | 68.3 | 1.5 | 10.2 | 0.2 | 0.0 | 6.3 | 4.0 | 4.8 | 0.1 | |
| Fauquier | 100 | 61.3 | 4.2 | 16.2 | 0.6 | 0.0 | 7.2 | 3.2 | 1.4 | 0.2 | |
| Floyd | 100 | 60.2 | 2.5 | 13.8 | 1.9 | 0.5 | 6.0 | 7.6 | 0.0 | 0.1 | |
| Fluvanna | 100 | 54.6 | 11.7 | 14.3 | 0.3 | 0.0 | 4.7 | 6.1 | 0.0 | 0.6 | |
| Franklin | 100 | 59.5 | 1.7 | 10.0 | 0.7 | 1.6 | 9.9 | 5.8 | 0.0 | 0.7 | |
| Frederick | 100 | 43.1 | 1.3 | 17.8 | 6.5 | 0.0 | 11.1 | 4.2 | 5.4 | 0.5 | |
| Giles | 100 | 42.3 | 7.3 | 12.0 | 20.1 | 1.3 | 9.1 | 2.1 | 0.0 | 0.7 | |
| Gloucester | 100 | 56.4 | 1.5 | 12.8 | 0.3 | 0.0 | 10.2 | 5.1 | 3.7 | 0.3 | |
| Goochland | 100 | 64.7 | 2.2 | 13.8 | 0.9 | 0.0 | 6.7 | 4.5 | 2.3 | 0.2 | |
| Grayson | 100 | 59.5 | 1.0 | 13.6 | 2.4 | 0.5 | 6.3 | 7.7 | 0.0 | 0.2 | |
| Greene | 100 | 60.4 | 2.3 | 13.8 | 0.2 | 0.0 | 6.5 | 4.0 | 1.9 | 0.3 | |
| Greensville | 100 | 43.1 | 3.1 | 15.0 | 14.1 | 0.0 | 5.9 | 7.4 | 3.4 | 0.4 | |
| Halifax | 100 | 34.1 | 13.8 | 17.6 | 6.4 | 0.0 | 12.4 | 7.0 | 0.9 | 0.4 | |
| Hanover | 100 | 57.8 | 3.1 | 14.2 | 1.3 | 0.7 | 11.9 | 3.6 | 0.4 | 1.1 | |
| Henrico | 100 | 54.6 | 2.0 | 12.3 | 1.1 | 0.0 | 12.9 | 1.2 | 6.4 | 0.8 | |
| Henry | 100 | 32.8 | 2.0 | 7.5 | 15.5 | 0.0 | 12.5 | 13.6 | 4.4 | 0.8 | |
| Highland | 100 | 76.0 | 3.7 | 7.3 | 0.0 | 0.1 | 3.6 | 4.4 | 0.0 | 0.0 | |
| Isle of Wight | 100 | 50.0 | 3.8 | 14.3 | 17.7 | 0.0 | 5.0 | 2.3 | 1.2 | 0.3 | |
| James City | 100 | 58.5 | 1.4 | 11.2 | 5.1 | 0.0 | 8.0 | 0.0 | 4.9 | 0.2 | |
| King & Queen | 100 | 59.1 | 2.4 | 17.7 | 4.0 | 0.3 | 3.0 | 5.4 | 0.3 | 0.1 | |

Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)

| Locality | Motor | | | | | | | | | | E-911 | | |
|-----------------|-------------------------|----------------|---------------------|---------------------|-----------|-------------------------------|--------------------|------------------|---------------------|-------|-------|-----|--|
| | Vehicle License (Decal) | Bank Franchise | Recordation & Wills | Cigarette & Tobacco | Admission | Transient Occupancy (Lodging) | Restaurant (Meals) | Natural Resource | Emergency Telephone | Other | | | |
| Counties | | | | | | | | | | | | | |
| Accomack | 2.3 | 0.2 | 2.6 | 0.0 | 0.0 | 1.4 | 0.0 | 0.0 | 1.1 | 0.0 | 0.0 | 0.0 | |
| Albemarle | 1.6 | 0.2 | 1.5 | 0.0 | 0.1 | 1.1 | 3.4 | 0.0 | 0.8 | 0.0 | 0.5 | 0.0 | |
| Alleghany | 1.9 | 0.5 | 0.5 | 0.0 | 0.0 | 0.4 | 1.6 | 0.0 | 0.8 | 0.0 | 1.5 | 0.0 | |
| Amelia | 4.2 | 0.5 | 2.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 | 0.5 | 0.0 | |
| Amherst | 3.4 | 0.4 | 1.1 | 0.0 | 0.0 | 0.1 | 3.7 | 0.0 | 2.0 | 0.0 | 0.0 | 0.0 | |
| Appomattox | 3.7 | 0.0 | 1.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.8 | 0.0 | 0.4 | 0.0 | |
| Arlington | 0.6 | 0.3 | 1.3 | 0.3 | 0.0 | 3.1 | 4.3 | 0.0 | 0.9 | 0.0 | 0.5 | 0.0 | |
| Augusta | 3.5 | 0.3 | 1.8 | 0.0 | 0.0 | 0.8 | 3.9 | 0.0 | 1.4 | 0.0 | 1.7 | 0.0 | |
| Bath | 0.3 | 0.2 | 1.2 | 0.0 | 0.0 | 2.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | |
| Bedford | 3.0 | 0.2 | 2.4 | 0.0 | 0.0 | 0.5 | 2.0 | 0.0 | 1.5 | 0.0 | 0.0 | 0.0 | |
| Bland | 2.9 | 0.5 | 0.7 | 0.0 | 0.0 | 0.1 | 1.9 | 0.0 | 2.8 | 0.0 | 0.8 | 0.0 | |
| Botetourt | 2.4 | 0.3 | 1.2 | 0.0 | 0.0 | 0.9 | 3.3 | 0.0 | 0.9 | 0.0 | 0.9 | 0.0 | |
| Brunswick | 4.3 | 0.0 | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.3 | 0.0 | 0.0 | 0.0 | |
| Buchanan | 0.0 | 0.3 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 42.7 | 1.4 | 0.0 | 4.5 | 0.0 | |
| Buckingham | 4.5 | 0.3 | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.5 | 0.0 | 0.0 | 0.0 | |
| Campbell | 4.0 | 0.4 | 1.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.4 | 0.0 | 0.0 | 0.0 | |
| Caroline | 2.8 | 0.2 | 2.9 | 0.0 | 0.0 | 1.2 | 3.5 | 0.0 | 0.8 | 0.0 | 0.4 | 0.0 | |
| Carroll | 3.5 | 0.1 | 1.1 | 0.0 | 0.0 | 0.7 | 2.5 | 0.0 | 1.4 | 0.0 | 0.6 | 0.0 | |
| Charles City | 2.9 | 0.2 | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.6 | 0.0 | 0.4 | 0.0 | |
| Charlotte | 4.2 | 0.0 | 1.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.0 | 0.0 | 0.4 | 0.0 | |
| Chesterfield | 1.7 | 0.3 | 1.4 | 0.0 | 0.0 | 1.0 | 0.0 | 0.0 | 1.0 | 0.0 | 0.1 | 0.0 | |
| Clarke | 2.0 | 0.0 | 2.3 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 1.8 | 0.0 | 0.3 | 0.0 | |
| Craig | 3.6 | 0.0 | 1.0 | 0.0 | 0.0 | 0.1 | 1.3 | 0.0 | 1.6 | 0.0 | 0.4 | 0.0 | |
| Culpeper | 1.7 | 0.0 | 3.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 | 0.0 | 0.0 | 0.0 | |
| Cumberland | 2.8 | 0.0 | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 | 0.1 | 0.0 | |
| Dickenson | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.1 | 0.0 | 44.2 | 2.0 | 0.0 | 0.7 | 0.0 | |
| Dinwiddie | 2.2 | 0.7 | 0.9 | 0.0 | 0.2 | 0.1 | 2.1 | 0.0 | 1.2 | 0.0 | 4.8 | 0.0 | |
| Essex | 2.3 | 0.0 | 1.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.1 | 0.0 | 0.3 | 0.0 | |
| Fairfax | 0.8 | 0.3 | 1.8 | 0.3 | 0.0 | 0.6 | 0.0 | 0.0 | 0.7 | 0.0 | 0.2 | 0.0 | |
| Fauquier | 1.6 | 0.2 | 3.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 | 0.0 | 0.0 | |
| Floyd | 4.4 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.3 | 0.0 | 0.5 | 0.0 | |
| Fluvanna | 2.5 | 0.3 | 3.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.8 | 0.0 | 0.0 | 0.0 | |
| Franklin | 3.2 | 0.3 | 2.4 | 0.0 | 0.0 | 0.3 | 2.0 | 0.0 | 1.5 | 0.0 | 0.4 | 0.0 | |
| Frederick | 2.5 | 0.2 | 3.0 | 0.0 | 0.0 | 0.4 | 3.2 | 0.0 | 0.8 | 0.0 | 0.0 | 0.0 | |
| Giles | 1.4 | 0.0 | 0.2 | 0.0 | 0.0 | 0.4 | 0.0 | 0.0 | 1.8 | 0.0 | 1.4 | 0.0 | |
| Gloucester | 2.4 | 0.6 | 1.5 | 0.0 | 0.0 | 0.3 | 3.8 | 0.0 | 0.8 | 0.0 | 0.3 | 0.0 | |
| Goochland | 1.9 | 0.1 | 2.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.0 | 0.3 | 0.0 | |
| Grayson | 3.8 | 0.1 | 1.4 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 1.9 | 0.0 | 0.5 | 0.0 | |
| Greene | 2.7 | 0.2 | 2.3 | 0.0 | 0.0 | 0.0 | 3.4 | 0.0 | 1.9 | 0.0 | 0.0 | 0.0 | |
| Greensville | 3.1 | 0.0 | 0.5 | 0.0 | 0.0 | 0.8 | 1.3 | 0.0 | 0.8 | 0.0 | 1.1 | 0.0 | |
| Halifax | 3.1 | 0.0 | 1.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 2.5 | 0.0 | 0.5 | 0.0 | |
| Hanover | 1.9 | 0.3 | 1.9 | 0.0 | 0.0 | 0.6 | 0.0 | 0.0 | 1.3 | 0.0 | 0.0 | 0.0 | |
| Henrico | 1.5 | 1.9 | 1.1 | 0.0 | 0.0 | 2.0 | 0.0 | 0.0 | 0.5 | 0.0 | 1.7 | 0.0 | |
| Henry | 3.2 | 0.7 | 0.9 | 0.0 | 0.0 | 0.3 | 5.2 | 0.0 | 0.7 | 0.0 | 0.0 | 0.0 | |
| Highland | 1.8 | 0.5 | 1.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 | 0.2 | 0.0 | |
| Isle of Wight | 1.3 | 0.0 | 1.9 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 1.5 | 0.0 | 0.6 | 0.0 | |
| James City | 0.1 | 0.0 | 1.7 | 0.0 | 0.0 | 2.6 | 4.6 | 0.0 | 0.8 | 0.0 | 0.8 | 0.0 | |
| King & Queen | 3.8 | 0.2 | 1.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.8 | 0.0 | 0.5 | 0.0 | |

Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)

| Locality | Total | Public | | | Personal Property | Machinery & Tools | Merchants' Capital | Local Sales & Use | Consumer Utility | Business License (BPOL) | Franchise License |
|-----------------------------|-------|---------------|----------------|------------------|-------------------|-------------------|--------------------|-------------------|------------------|-------------------------|-------------------|
| | | Real Property | Corp. Property | Service Property | | | | | | | |
| Counties (continued) | | | | | | | | | | | |
| King George | 100 | 51.8 | 10.9 | 10.6 | 0.4 | 0.0 | 6.1 | 1.9 | 5.9 | 0.2 | |
| King William | 100 | 59.7 | 2.2 | 10.8 | 10.7 | 0.0 | 5.1 | 3.1 | 2.0 | 0.0 | |
| Lancaster | 100 | 69.5 | 1.4 | 12.7 | 0.0 | 0.7 | 10.4 | 0.0 | 0.0 | 0.1 | |
| Lee | 100 | 52.9 | 5.1 | 10.1 | 5.6 | 0.7 | 11.5 | 5.5 | 0.0 | 0.1 | |
| Loudoun | 100 | 70.4 | 1.7 | 10.4 | 0.2 | 0.0 | 6.7 | 2.1 | 3.5 | 0.2 | |
| Louisa | 100 | 41.4 | 39.4 | 7.2 | 0.7 | 0.8 | 4.0 | 1.5 | 0.4 | 0.1 | |
| Lunenburg | 100 | 48.2 | 2.6 | 25.7 | 2.7 | 0.9 | 6.6 | 5.8 | 0.0 | 0.1 | |
| Madison | 100 | 57.0 | 2.1 | 13.7 | 0.6 | 1.4 | 7.8 | 6.2 | 0.0 | 0.6 | |
| Mathews | 100 | 66.9 | 1.5 | 11.5 | 2.6 | 0.0 | 4.6 | 4.1 | 2.1 | 0.4 | |
| Mecklenburg | 100 | 44.6 | 4.6 | 22.3 | 2.4 | 1.5 | 13.6 | 2.8 | 0.0 | 0.0 | |
| Middlesex | 100 | 57.1 | 1.6 | 20.8 | 0.1 | 0.3 | 7.7 | 4.0 | 0.2 | 0.3 | |
| Montgomery | 100 | 60.9 | 1.7 | 11.1 | 4.4 | 1.9 | 13.1 | 3.1 | 0.0 | 0.0 | |
| Nelson | 100 | 65.6 | 3.5 | 10.2 | 0.1 | 0.0 | 5.8 | 3.0 | 0.2 | 0.6 | |
| New Kent | 100 | 64.0 | 3.5 | 13.8 | 0.0 | 0.0 | 5.5 | 2.3 | 4.3 | 0.2 | |
| Northampton | 100 | 58.4 | 2.4 | 13.4 | 0.8 | 0.5 | 8.8 | 5.3 | 0.1 | 0.1 | |
| Northumberland | 100 | 63.4 | 1.2 | 16.7 | 0.7 | 0.3 | 5.8 | 4.0 | 0.0 | 0.3 | |
| Nottoway | 100 | 47.8 | 4.3 | 15.5 | 3.0 | 0.0 | 14.3 | 6.6 | 2.1 | 0.1 | |
| Orange | 100 | 62.6 | 2.1 | 10.3 | 3.7 | 0.5 | 7.2 | 3.1 | 0.0 | 0.3 | |
| Page | 100 | 53.6 | 2.5 | 19.1 | 3.6 | 0.0 | 9.2 | 0.0 | 1.0 | 0.3 | |
| Patrick | 100 | 52.4 | 2.9 | 13.2 | 6.0 | 0.0 | 7.4 | 7.9 | 0.0 | 0.1 | |
| Pittsylvania | 100 | 48.7 | 5.0 | 14.1 | 5.4 | 1.2 | 7.0 | 7.9 | 0.3 | 0.5 | |
| Powhatan | 100 | 66.4 | 2.5 | 12.4 | 1.0 | 0.0 | 5.9 | 3.7 | 0.3 | 1.0 | |
| Prince Edward | 100 | 44.1 | 2.7 | 14.0 | 1.4 | 3.6 | 24.0 | 5.1 | 0.0 | 0.5 | |
| Prince George | 100 | 57.3 | 2.8 | 15.7 | 1.1 | 0.0 | 4.5 | 6.1 | 2.6 | 0.2 | |
| Prince William | 100 | 67.1 | 2.5 | 8.5 | 0.1 | 0.0 | 7.8 | 4.5 | 3.5 | 0.9 | |
| Pulaski | 100 | 47.5 | 3.3 | 13.3 | 11.2 | 1.3 | 9.4 | 5.4 | 0.0 | 0.4 | |
| Rappahannock | 100 | 72.0 | 1.8 | 9.1 | 0.0 | 0.0 | 4.6 | 4.6 | 0.0 | 0.5 | |
| Richmond | 100 | 46.6 | 4.1 | 17 | 0.4 | 0.8 | 20.0 | 4.9 | 0.0 | 0.1 | |
| Roanoke | 100 | 59.9 | 2.2 | 11.3 | 0.9 | 0.0 | 6.8 | 4.3 | 4.2 | 2.5 | |
| Rockbridge | 100 | 50.3 | 2.8 | 12.2 | 0.9 | 0.0 | 10.7 | 4.5 | 3.1 | 0.2 | |
| Rockingham | 100 | 53.6 | 1.7 | 13.5 | 12.8 | 1.4 | 7.9 | 3.0 | 0.0 | 0.6 | |
| Russell | 100 | 34.0 | 8.2 | 11.1 | 10.1 | 0.1 | 9.4 | 6.7 | 0.0 | 0.1 | |
| Scott | 100 | 56.0 | 5.2 | 6.5 | 1.9 | 1.1 | 11.2 | 7.0 | 0.0 | 1.9 | |
| Shenandoah | 100 | 54.2 | 2.8 | 14.5 | 6.9 | 0.7 | 9.7 | 4.6 | 0.0 | 0.1 | |
| Smyth | DNR | DNR | DNR | DNR | DNR | DNR | DNR | DNR | DNR | DNR | |
| Southampton | 100 | 50.8 | 5.3 | 16.6 | 4.5 | 3.9 | 4.0 | 7.9 | 0.9 | 0.3 | |
| Spotsylvania | 100 | 57.1 | 1.5 | 12.3 | 0.8 | 0.0 | 9.9 | 3.0 | 3.0 | 1.6 | |
| Stafford | 100 | 65.1 | 1.4 | 11.2 | 0.1 | 0.5 | 6.7 | 4.5 | 0.0 | 0.7 | |
| Surry | 100 | 24.2 | 67.4 | 4.0 | 0.0 | 0.0 | 2.7 | 0.0 | 0.4 | 0.0 | |
| Sussex | 100 | 44.0 | 5.8 | 20.3 | 13.1 | 1.0 | 7.1 | 2.3 | 0.0 | 0.0 | |
| Tazewell | 100 | 43.0 | 2.5 | 16.1 | 4.2 | 4.3 | 17.7 | 4.0 | 0.0 | 0.1 | |
| Warren | 100 | 59.0 | 1.5 | 15.7 | 1.5 | 0.0 | 7.1 | 3.5 | 4.0 | 0.0 | |
| Washington | 100 | 48.4 | 3.5 | 10.1 | 9.8 | 0.0 | 16.4 | 5.8 | 0.0 | 0.6 | |
| Westmoreland | 100 | 60.8 | 1.9 | 14.4 | 1.3 | 0.4 | 6.0 | 6.6 | 0.0 | 0.6 | |
| Wise | 100 | 27.3 | 1.9 | 10.1 | 9.1 | 2.6 | 8.4 | 4.0 | 0.1 | 0.8 | |
| Wythe | 100 | 41.3 | 3.9 | 12.2 | 8.2 | 2.1 | 16.9 | 5.6 | 0.0 | 0.1 | |
| York | 100 | 54.3 | 3.7 | 11.1 | 1.7 | 0.4 | 9.4 | 0.3 | 5.3 | 0.8 | |
| Total counties | 100 | 62.1 | 2.5 | 10.9 | 1.5 | 0.1 | 7.7 | 3.6 | 4.0 | 0.4 | |

DNR - Did not reply.

Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)

| Locality | Motor | | | | | | | | | | Transient | | | E-911 | |
|-----------------------------|-------------------------|----------------|---------------------|---------------------|-----------|---------------------|--------------------|------------------|---------------------|-------|---------------------|--------------------|------------------|---------------------|-------|
| | Vehicle License (Decal) | Bank Franchise | Recordation & Wills | Cigarette & Tobacco | Admission | Occupancy (Lodging) | Restaurant (Meals) | Natural Resource | Emergency Telephone | Other | Occupancy (Lodging) | Restaurant (Meals) | Natural Resource | Emergency Telephone | Other |
| Counties (continued) | | | | | | | | | | | | | | | |
| King George | 2.5 | 0.4 | 2.7 | 0.0 | 0.0 | 0.6 | 3.6 | 0.0 | 1.3 | 1.1 | | | | | |
| King William | 2.2 | 0.5 | 2.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.4 | 0.0 | | | | | |
| Lancaster | 1.6 | 0.1 | 2.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 | 0.3 | | | | | |
| Lee | 1.1 | 0.5 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.2 | 1.0 | | | | | |
| Loudoun | 0.8 | 0.1 | 2.6 | 0.0 | 0.0 | 0.8 | 0.0 | 0.0 | 0.6 | 0.0 | | | | | |
| Louisa | 1.7 | 0.0 | 1.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 | | | | | |
| Lunenburg | 3.9 | 0.0 | 1.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 | 0.4 | | | | | |
| Madison | 3.2 | 0.4 | 2.0 | 0.0 | 0.0 | 0.0 | 2.9 | 0.0 | 2.2 | 0.0 | | | | | |
| Mathews | 2.5 | 0.6 | 1.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.4 | 0.4 | | | | | |
| Mecklenburg | 3.4 | 0.0 | 1.7 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 3.1 | 0.0 | | | | | |
| Middlesex | 2.6 | 0.5 | 2.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 | 0.4 | | | | | |
| Montgomery | 1.2 | 0.1 | 1.6 | 0.0 | 0.0 | 0.0 | 0.4 | 0.0 | 0.3 | 0.2 | | | | | |
| Nelson | 2.0 | 0.4 | 2.8 | 0.0 | 0.0 | 1.2 | 3.2 | 0.0 | 1.5 | 0.0 | | | | | |
| New Kent | 2.3 | 0.2 | 2.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.4 | 0.0 | | | | | |
| Northampton | 1.8 | 0.0 | 4.1 | 0.0 | 0.0 | 0.6 | 2.7 | 0.0 | 0.9 | 0.0 | | | | | |
| Northumberland | 2.8 | 1.2 | 2.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.9 | 0.4 | | | | | |
| Nottoway | 2.9 | 0.0 | 1.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 1.6 | 0.4 | | | | | |
| Orange | 2.3 | 0.1 | 3.0 | 0.0 | 0.0 | 0.1 | 1.5 | 0.0 | 1.5 | 1.5 | | | | | |
| Page | 2.5 | 0.0 | 1.9 | 0.0 | 0.0 | 2.2 | 1.5 | 0.0 | 2.6 | 0.0 | | | | | |
| Patrick | 5.2 | 0.2 | 1.0 | 0.0 | 0.0 | 0.4 | 0.0 | 0.0 | 2.6 | 0.7 | | | | | |
| Pittsylvania | 4.8 | 0.1 | 1.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.3 | 0.7 | | | | | |
| Powhatan | 2.9 | 0.5 | 1.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.6 | 0.3 | | | | | |
| Prince Edward | 2.5 | 0.0 | 1.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | | | | | |
| Prince George | 2.8 | 0.3 | 1.6 | 0.0 | 0.0 | 0.8 | 2.1 | 0.0 | 1.9 | 0.0 | | | | | |
| Prince William | 1.1 | 0.1 | 2.8 | 0.0 | 0.0 | 0.5 | 0.0 | 0.0 | 0.5 | 0.0 | | | | | |
| Pulaski | 1.6 | 0.0 | 0.8 | 0.0 | 0.0 | 1.1 | 3.5 | 0.0 | 0.6 | 0.5 | | | | | |
| Rappahannock | 2.0 | 0.4 | 2.2 | 0.0 | 0.0 | 0.0 | 1.7 | 0.0 | 1.2 | 0.0 | | | | | |
| Richmond | 3.0 | 0.0 | 1.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.7 | 0.1 | | | | | |
| Roanoke | 1.7 | 0.6 | 1.2 | 0.0 | 0.1 | 0.6 | 2.8 | 0.0 | 0.9 | 0.0 | | | | | |
| Rockbridge | 2.5 | 0.4 | 1.4 | 0.0 | 0.0 | 4.2 | 5.2 | 0.0 | 1.7 | 0.0 | | | | | |
| Rockingham | 2.2 | 0.0 | 2.1 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 1.0 | 0.0 | | | | | |
| Russell | 1.8 | 0.0 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 13.8 | 4.2 | 0.0 | | | | | |
| Scott | 4.4 | 0.0 | 0.9 | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 | 3.7 | 0.0 | | | | | |
| Shenandoah | 2.2 | 0.0 | 2.3 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 1.7 | 0.0 | | | | | |
| Smyth | DNR | DNR | DNR | DNR | DNR | DNR | DNR | DNR | DNR | DNR | | | | | |
| Southampton | 2.8 | 0.0 | 1.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.2 | 0.4 | | | | | |
| Spotsylvania | 2.0 | 0.2 | 3.3 | 0.0 | 0.0 | 0.7 | 3.6 | 0.0 | 1.0 | 0.1 | | | | | |
| Stafford | 1.6 | 0.1 | 2.9 | 0.0 | 0.0 | 0.7 | 3.1 | 0.0 | 1.0 | 0.5 | | | | | |
| Surry | 0.4 | 0.0 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.2 | | | | | |
| Sussex | 3.1 | 0.1 | 0.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 | 0.8 | | | | | |
| Tazewell | 1.2 | 0.2 | 0.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.6 | 0.0 | | | | | |
| Warren | 2.0 | 0.0 | 3.8 | 0.0 | 0.0 | 0.0 | 0.4 | 0.0 | 1.5 | 0.0 | | | | | |
| Washington | 2.4 | 0.1 | 1.2 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 1.0 | 0.5 | | | | | |
| Westmoreland | 3.4 | 0.1 | 2.9 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 1.7 | 0.0 | | | | | |
| Wise | 0.4 | 0.0 | 0.5 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.9 | 0.0 | | | | | |
| Wythe | 2.0 | 0.1 | 1.1 | 0.0 | 0.0 | 0.7 | 3.5 | 0.0 | 1.7 | 0.5 | | | | | |
| York | 1.6 | 0.1 | 1.7 | 0.0 | 0.0 | 3.6 | 4.9 | 0.0 | 0.9 | 0.0 | | | | | |
| Total counties | 1.3 | 0.3 | 1.9 | 0.1 | 0.0 | 0.9 | 0.9 | 0.4 | 0.9 | 0.3 | | | | | |

311 DNR - Did not reply.

Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)

| Locality | Total | Public | | | Personal Property | Machinery & Tools | Merchants' Capital | Local Sales & Use | Consumer Utility | Business | |
|---|------------|---------------|----------------|------------------|-------------------|-------------------|--------------------|-------------------|------------------|----------------|-------------------|
| | | Real Property | Corp. Property | Service Property | | | | | | License (BPOL) | Franchise License |
| Large towns | | | | | | | | | | | |
| Abingdon | 100 | 26.9 | 1.1 | 4.4 | 0.0 | 0.1 | 5.8 | 2.5 | 14.3 | 3.2 | |
| Ashland | 100 | 7.8 | 0.6 | 5.8 | 0.1 | 0.2 | 9.9 | 7.1 | 10.4 | 1.7 | |
| Big Stone Gap | 100 | 26.2 | 1.7 | 3.6 | 0.1 | 0.0 | 8.6 | 12.2 | 10.0 | 2.1 | |
| Blacksburg | 100 | 28.2 | 0.8 | 28.2 | 0.0 | 0.0 | 9.3 | 12.5 | 10.9 | 6.3 | |
| Blackstone | 100 | 20.8 | 1.0 | 3.8 | 0.0 | 1.4 | 13.8 | 0.0 | 14.6 | 2.0 | |
| Bluefield | 100 | 23.7 | 0.8 | 5.3 | 0.1 | 0.8 | 11.5 | 4.4 | 17.3 | 1.6 | |
| Bridgewater | 100 | 14.7 | 0.3 | 7.3 | 0.0 | 11.1 | 9.8 | 19.5 | 9.9 | 2.1 | |
| Chincoteague | 100 | 26.2 | 0.4 | 7.7 | 0.0 | 0.0 | 4.4 | 13.1 | 5.5 | 0.0 | |
| Christiansburg | 100 | 16.3 | 0.4 | 3.0 | 0.1 | 2.5 | 10.8 | 9.4 | 11.6 | 2.3 | |
| Clifton Forge | 100 | 21.0 | 2.7 | 14.8 | 0.0 | 0.0 | 7.6 | 21.4 | 10.3 | 1.4 | |
| Colonial Beach | 100 | 63.5 | 3.2 | 0.7 | 0.0 | 0.0 | 6.0 | 6.5 | 2.9 | 3.4 | |
| Culpeper | 100 | 10.8 | 0.6 | 10.3 | 0.0 | 1.8 | 14.7 | 0.8 | 18.8 | 2.0 | |
| Dumfries | 100 | 17.3 | 0.0 | 0.0 | 0.0 | 0.0 | 21.9 | 9.3 | 15.0 | 2.8 | |
| Farmville | 100 | 9.6 | 0.6 | 3.6 | 0.0 | 0.0 | 5.3 | 10.8 | 23.4 | 1.4 | |
| Front Royal | 100 | 21.3 | -0.1 | 5.7 | 0.0 | 0.1 | 12.2 | 3.8 | 13.3 | 4.5 | |
| Herdon | 100 | 38.6 | 2.2 | 0.0 | 0.0 | 0.0 | 8.7 | 10.3 | 16.1 | 1.5 | |
| Leesburg | 100 | 39.4 | 0.6 | 4.4 | 0.0 | 0.0 | 15.0 | 8.2 | 9.5 | 1.1 | |
| Luray | 100 | 35.3 | 1.4 | 3.1 | 0.0 | 1.7 | 8.2 | 4.2 | 10.5 | 3.4 | |
| Marion | 100 | 12.0 | 0.7 | 3.1 | 0.0 | 1.3 | 6.3 | 7.9 | 18.3 | 3.0 | |
| Orange | 100 | 21.4 | 1.2 | 4.9 | 0.0 | 0.3 | 8.8 | 22.6 | 0.5 | 1.4 | |
| Pulaski | 100 | 26.5 | 1.1 | 6.2 | 0.0 | 5.2 | 9.6 | 15.5 | 9.5 | 1.9 | |
| Purcellville | 100 | 37.5 | 0.5 | 4.4 | 0.0 | 0.1 | 10.4 | 7.4 | 15.1 | 1.1 | |
| Richlands | 100 | 16.2 | 1.2 | 0.0 | 0.8 | 0.0 | 19.0 | 0.0 | 24.8 | 0.0 | |
| Rocky Mount | 100 | 12.3 | 0.9 | 4.3 | 0.0 | 2.1 | 5.5 | 16.8 | 18.3 | 1.4 | |
| Smithfield | 100 | 34.0 | 0.7 | 7.9 | 0.0 | 3.5 | 6.0 | 6.5 | 8.4 | 2.8 | |
| South Boston | 100 | 19.1 | 1.0 | 10.4 | 0.0 | 0.0 | 8.6 | 14.9 | 12.3 | 2.4 | |
| South Hill | 100 | 25.6 | 2.1 | 4.9 | 0.0 | 4.6 | 6.1 | 10.0 | 11.0 | 0.7 | |
| Strasburg | 100 | 26.5 | 1.7 | 6.2 | 0.0 | 15.3 | 10.4 | 5.2 | 5.8 | 1.7 | |
| Tazewell | DNR | DNR | DNR | DNR | DNR | DNR | DNR | DNR | DNR | DNR | |
| Vienna | 100 | 44.4 | 0.5 | 0.0 | 0.0 | 0.0 | 7.6 | 10.4 | 12.4 | 2.8 | |
| Vinton | 100 | 3.1 | 0.1 | 5.7 | 0.0 | 2.1 | 28.3 | 15.8 | 10.9 | 6.6 | |
| Warrenton | 100 | 4.4 | 0.1 | 7.6 | 0.0 | 0.1 | 7.9 | 15.9 | 19.4 | 2.3 | |
| West Point | 100 | 24.2 | 0.9 | 5.6 | 0.0 | 52.7 | 4.1 | 3.0 | 2.9 | 0.2 | |
| Wise | 100 | 15.6 | 0.6 | 4.4 | 0.4 | 0.0 | 4.1 | 6.5 | 15.2 | 1.8 | |
| Woodstock | 100 | 21.6 | 1.2 | 6.6 | 0.0 | 0.1 | 7.2 | 5.2 | 12.2 | 1.5 | |
| Wytheville | 100 | 9.5 | 0.5 | 1.8 | 0.0 | 2.5 | 7.3 | 6.2 | 13.8 | 3.5 | |
| Total large towns | 100 | 26.4 | 0.9 | 3.8 | 0.0 | 2.5 | 10.0 | 9.2 | 12.7 | 2.3 | |
| Total, cities, counties, and large towns | 100 | 57.5 | 2.3 | 10.1 | 1.7 | 0.1 | 8.4 | 4.7 | 5.0 | 0.6 | |

DNR - Did not reply.

