

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.

⁶Budget 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:

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

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)			

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Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																																									
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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%																																																										
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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%																																																												
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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)

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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	<p style="text-align: center;">Single Property Owner: Net Worth</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>\$0- 25,001-</th> <th>31,251-</th> <th>37,501-</th> <th>43,751-</th> <th>50,001-</th> <th>56,521-</th> <th></th> <th></th> </tr> <tr> <th>Income</th> <th>25,000</th> <th>31,250</th> <th>37,500</th> <th>43,750</th> <th>50,000</th> <th>56,520</th> <th>62,500</th> <th></th> </tr> </thead> <tbody> <tr> <td>\$0 - 11,875</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>45%</td> <td></td> </tr> <tr> <td>11,876 - 13,750</td> <td>85%</td> <td>75%</td> <td>65%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> <td></td> </tr> <tr> <td>13,751 - 15,625</td> <td>70%</td> <td>60%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td></td> </tr> <tr> <td>15,626 - 17,500</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> <td></td> </tr> <tr> <td>17,501 - 20,000</td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> <td>5%</td> <td></td> </tr> </tbody> </table> <p style="text-align: center;">Property Owner and Spouse: Net Worth</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>\$0- 25,001-</th> <th>31,251-</th> <th>37,501-</th> <th>43,751-</th> <th>50,001-</th> <th>56,521-</th> <th></th> <th></th> </tr> <tr> <th>Income</th> <th>25,000</th> <th>31,250</th> <th>37,500</th> <th>43,750</th> <th>50,000</th> <th>56,520</th> <th>62,500</th> <th></th> </tr> </thead> <tbody> <tr> <td>\$0 - 14,844</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>45%</td> <td></td> </tr> <tr> <td>14,845 - 17,188</td> <td>85%</td> <td>75%</td> <td>65%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> <td></td> </tr> <tr> <td>17,189 - 19,531</td> <td>70%</td> <td>60%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td></td> </tr> <tr> <td>19,532 - 21,875</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> <td></td> </tr> <tr> <td>21,876 - 25,000</td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> <td>5%</td> <td></td> </tr> </tbody> </table>									\$0- 25,001-	31,251-	37,501-	43,751-	50,001-	56,521-			Income	25,000	31,250	37,500	43,750	50,000	56,520	62,500		\$0 - 11,875	100%	90%	80%	70%	60%	50%	45%		11,876 - 13,750	85%	75%	65%	55%	50%	45%	40%		13,751 - 15,625	70%	60%	55%	50%	45%	40%	35%		15,626 - 17,500	50%	45%	40%	35%	30%	25%	20%		17,501 - 20,000	35%	30%	25%	20%	15%	10%	5%			\$0- 25,001-	31,251-	37,501-	43,751-	50,001-	56,521-			Income	25,000	31,250	37,500	43,750	50,000	56,520	62,500		\$0 - 14,844	100%	90%	80%	70%	60%	50%	45%		14,845 - 17,188	85%	75%	65%	55%	50%	45%	40%		17,189 - 19,531	70%	60%	55%	50%	45%	40%	35%		19,532 - 21,875	50%	45%	40%	35%	30%	25%	20%		21,876 - 25,000	35%	30%	25%	20%	15%	10%	5%	
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Suffolk	\$44,625; first \$10,000 exempt	\$200,000	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 32,500</td> <td></td> <td>100%</td> </tr> <tr> <td>32,501 - 37,500</td> <td></td> <td>50%</td> </tr> <tr> <td>37,501 - 42,500</td> <td></td> <td>25%</td> </tr> </tbody> </table> <p style="text-align: center;">Modified every January 1st. based on Consumer Price Index.</p>									Income	Exemption	\$0 - 32,500		100%	32,501 - 37,500		50%	37,501 - 42,500		25%																																																																																																																		
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Virginia Beach	\$52,000 (deferral); \$52,000 (freeze); \$46,100 (exempt).	\$350,000 deferral, freeze and exempt	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Deferral</th> <th>Freeze</th> </tr> </thead> <tbody> <tr> <td>Income:</td> <td>\$52,000</td> <td>46,101 - 52,000</td> </tr> <tr> <td>Net Worth:</td> <td>\$350,000</td> <td>350,000</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 34,000</td> <td></td> <td>100%</td> </tr> <tr> <td>34,001 - 36,900</td> <td></td> <td>80%</td> </tr> <tr> <td>36,901 - 40,000</td> <td></td> <td>60%</td> </tr> <tr> <td>40,001 - 42,900</td> <td></td> <td>40%</td> </tr> <tr> <td>42,901 - 46,000</td> <td></td> <td>20%</td> </tr> </tbody> </table>									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%																																																																																																			
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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	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 20,000</td> <td></td> <td>100%</td> <td>30,001 - 35,000</td> <td>50%</td> </tr> <tr> <td>20,001 - 25,000</td> <td></td> <td>80%</td> <td>35,001 - 40,000</td> <td>35%</td> </tr> <tr> <td>25,001 - 30,000</td> <td></td> <td>65%</td> <td>40,001 - 50,000</td> <td>20%</td> </tr> </tbody> </table>									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%																																																																																																										
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^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>Income</u>	<u>Exemption</u>	<u>Net Worth</u>		
			\$0 - 18,000	100%	\$0- 80,001-	80,001- 85,001-	85,001- 90,000
			18,001 - 22,000	75%	80,000	85,000	90,000
			22,001 - 26,000	50%			
			26,001 - 30,000	25%			
			30,000+	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>Income</u>	<u>Exemption</u>	<u>Net Worth</u>		
			\$0 - 20,000	100%	\$0- 60,001-	60,001- 70,000	70,001- 80,000
			20,001 - 30,000	75%	70,000	80,000	90,000
			30,001 - 40,000	50%			100,000
			40,001 - 50,000	25%			
			(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>Income</u>	<u>Exemption</u>	<u>Net Worth</u>		
			\$0 - 10,000	100%	\$0 - 33,501-	33,501- 66,800	66,801- 100,100
			10,001 - 20,000	90%	66,800	100,100	133,401- 166,701-
			20,001 - 30,000	80%			166,700
			30,001 - 40,000	70%			200,000
			40,001 - 50,000	60%			
Bedford	\$24,000;	\$77,500	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>	
			\$0 - 6,000	95%	\$0- 15,501-	15,501- 31,000	31,001- 46,501-
			6,001 - 12,000	85%	15,500	31,000	46,500
			12,001 - 18,000	75%			62,000
			18,001 - 24,000	65%			77,500
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)																																															
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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%																																					
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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)																																									
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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)																																															
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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%																																										
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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%
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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- 25,000	25,001- 50,000	50,001- 75,000
			\$0 - 12,500	100%	75%	50%
			12,501 - 25,000	75%	50%	35%
			25,001 - 37,500	50%	35%	20%
			37,501 - 50,000	25%	15%	10%
Franklin	\$25,000; first \$3,000 exempt	\$80,000	<u>Net Worth</u>			
			<u>Income</u>	\$0- 12,000	12,001- 25,000	25,001- 35,000
			\$0 - 5,000	95%	85%	75%
			5,001 - 9,000	85%	75%	65%
			9,001 - 12,000	75%	65%	50%
			12,001 - 15,000	65%	55%	40%
			15,001 - 18,000	55%	45%	30%
			18,001 - 21,000	45%	35%	20%
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-	10,001-	20,001-	30,001-	40,001-	
			<u>Income</u>		10,000	20,000	30,000	40,000	50,000	
			\$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-	15,001-	25,001-	35,001-	45,001-	
			<u>Income</u>		15,000	25,000	35,000	45,000	55,000	
			\$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%																	
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\$0 - 46,600	100%																																
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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%																	
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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%																	
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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																														
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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																														
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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%				
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	\$0- 20,000	20,001- 29,000	29,001- 35,000																														
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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	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="5">Net Worth</th> </tr> <tr> <th colspan="2"></th> <th>\$0- 15,000</th> <th>15,001- 20,000</th> <th>20,001- 25,000</th> <th>25,001- 30,000</th> <th></th> </tr> </thead> <tbody> <tr> <td>Income</td> <td>\$0- 6,500</td> <td>80%</td> <td>64%</td> <td>56%</td> <td>40%</td> <td></td> </tr> <tr> <td></td> <td>6,501- 8,000</td> <td>60%</td> <td>48%</td> <td>42%</td> <td>30%</td> <td></td> </tr> <tr> <td></td> <td>8,001- 9,500</td> <td>40%</td> <td>32%</td> <td>28%</td> <td>20%</td> <td></td> </tr> <tr> <td></td> <td>9,501- 11,000</td> <td>20%</td> <td>16%</td> <td>14%</td> <td>10%</td> <td></td> </tr> </tbody> </table>							Net Worth							\$0- 15,000	15,001- 20,000	20,001- 25,000	25,001- 30,000		Income	\$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%																															
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Broadway (elderly only)	\$18,000	N/A																																																																													
Cape Charles	\$22,000	\$80,000	<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>12,001-14,000</td> <td>60%</td> </tr> <tr> <td>14,001-16,000</td> <td>50%</td> </tr> <tr> <td>16,001-18,000</td> <td>40%</td> </tr> <tr> <td>18,001-20,000</td> <td>20%</td> </tr> </tbody> </table> <p>(Max Exemption \$300)</p>					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%																																																												
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Chincoteague	\$17,500 (not to exceed) first \$6,500 exempt	\$50,000 (not to exceed)	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 12,500</td> <td>100%</td> </tr> <tr> <td>12,501 - 17,500</td> <td>50%</td> </tr> </tbody> </table>					Income	Exemption	\$0 - 12,500	100%	12,501 - 17,500	50%																																																																		
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Clifton Forge	\$20,000	\$30,000	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="5">Net Worth</th> </tr> <tr> <th colspan="2"></th> <th>\$0- 10,000</th> <th>10,001- 15,000</th> <th>15,001- 20,000</th> <th>20,001- 25,000</th> <th>25,001- 30,000</th> </tr> </thead> <tbody> <tr> <td>Income</td> <td>\$0 - 8,500</td> <td>100%</td> <td>95%</td> <td>90%</td> <td>85%</td> <td>80%</td> </tr> <tr> <td></td> <td>8,500 - 12,500</td> <td>75%</td> <td>70%</td> <td>65%</td> <td>60%</td> <td>55%</td> </tr> <tr> <td></td> <td>12,501 - 16,500</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td>30%</td> </tr> <tr> <td></td> <td>16,501 - 20,000</td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> <td>5%</td> </tr> </tbody> </table>							Net Worth							\$0- 10,000	10,001- 15,000	15,001- 20,000	20,001- 25,000	25,001- 30,000	Income	\$0 - 8,500	100%	95%	90%	85%	80%		8,500 - 12,500	75%	70%	65%	60%	55%		12,501 - 16,500	50%	45%	40%	35%	30%		16,501 - 20,000	25%	20%	15%	10%	5%																														
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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	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="4">Net Worth</th> </tr> <tr> <th colspan="2"></th> <th>\$0- 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>Income</td> <td>\$0 - 20,000</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> </tr> <tr> <td></td> <td>20,001 - 25,000</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>45%</td> </tr> <tr> <td></td> <td>25,001 - 30,000</td> <td>50%</td> <td>40%</td> <td>35%</td> <td>30%</td> </tr> <tr> <td></td> <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="2"></th> <th colspan="4">Net Worth</th> </tr> <tr> <th colspan="2"></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>Income</td> <td>\$0 - 20,000</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> </tr> <tr> <td></td> <td>20,001 - 25,000</td> <td>40%</td> <td>35%</td> <td>30%</td> <td>25%</td> </tr> <tr> <td></td> <td>25,001 - 30,000</td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> </tr> <tr> <td></td> <td>30,001 - 35,000</td> <td>15%</td> <td>12%</td> <td>10%</td> <td>5%</td> </tr> </tbody> </table>							Net Worth						\$0- 25,000	25,001- 50,000	50,001- 75,000	75,001- 100,000	Income	\$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						\$100,001- 125,000	125,001- 150,000	150,001- 175,000	175,001- 200,000	Income	\$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%
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Dublin	\$15,000; first \$2,500 exempt	\$45,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0- 8,500</td> <td>80%</td> </tr> <tr> <td>8,501 - 10,500</td> <td>60%</td> </tr> <tr> <td>10,501 - 12,500</td> <td>40%</td> </tr> <tr> <td>12,501 - 15,000</td> <td>20%</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%																																																														
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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; first \$1,500 exempt	\$25,000	50% exemption.			
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%													
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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%																									
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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%	
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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%																									
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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%
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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%																															
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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
	Supercalifragilisticexpialidotiously 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	19,191.90
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%		
			10th	0%	10th	0%		
Newport News	25	25	15		5		0/N/A	0/15 max.
Norfolk ^g	15	50	1st-10th	100%	In EZ		20/0	20/0
		20 in EZ	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	5, 10		5, 10		40/N/A	60/N/A
		25 in EZ						
Radford	30	30	8		10		40/<15	60/N/A
Richmond	15	20	5		15		20/0	40/0
		15 in EZ						
Roanoke	25	25	5 ^{j,k}		5 ^{j,k}		≥40/15	60/15
		15 in EZ						
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	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
		15 in EZ						
Clarke	50	50	10		10		40/ <15	40/ N/A
Culpeper	N/A	N/A	N/A		Increased assessment for 5 years		N/A	N/A
		50 in EZ						

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, livestock, 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
Greensville	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	1	25	$1.07
				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 ^f	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.

^f 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	$1.65	0-1	90	$2.21
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.)

Locality	Monthly Tax Rate Per Line	Locality	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
						trailers 1,500 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			Total
	City	County	Town	
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			Total
	City	County	Town	
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:

Recordation Tax			
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:

Wills and Administration Tax			
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 ^{qq}	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.

^{qq} 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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
Total counties	67,870,799	14,848,895	52,450,797	31.9	44.2	3.1	1.3	12.0	0.0	0.4	0.3	0.9	2.8	3.1	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
Total towns	726,561	4,449,015	343,925	0.0	25.0	38.5	0.0	20.4	0.0	15.1	0.0	0.0	0.0	1.0	
Grand total	71,508,482	20,543,217	54,500,952	33.1	43.3	3.2	1.3	11.8	0.0	0.5	0.3	0.9	2.7	3.0	

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
Greensville	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	$0.50 per month per household
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)	Number of Cigarettes in Pack	Year Tax First Adopted	Current Tax Rate Per Pack	Year Current Rate Became Effective
	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 mvmassep@g@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@dublintown.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</i> <i>Shenandoah County</i>	<i>Ms. Judy L. Fultz</i> <i>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</i> <i>Northampton County</i>	<i>Ms. Paula Mills</i> <i>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</i> <i>Southampton County</i>	<i>Ms. Ruth Anne Dunn</i> <i>Treasurer</i>	<i>757/654-6731</i>
<i>Nicklesville</i> <i>Scott County</i>	<i>Ms. Judy Flanary</i> <i>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</i> <i>Accomack County</i>	<i>Ms. Elizabeth Bell</i> <i>Clerk/Treasurer</i>	<i>757/787-3985</i>
Orange Orange County	Ms. Carolyn L. Tusing Treasurer	540/672-1020 treasurer@townoforangeva.org
<i>Painter</i> <i>Accomack County</i>	<i>Ms. Betty L. Mears</i> <i>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</i> <i>Accomack County</i>	<i>Ms. Denise L. Bernard</i> <i>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</i> <i>Giles County</i>	<i>Ms. Sherley Price</i> <i>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</i> <i>Tazewell County</i>	<i>Mr. Gregory S. Jones</i> <i>Treasurer</i>	<i>276/945-9522</i>
<i>Port Royal</i> <i>Caroline County</i>	<i>Ms. M. Therese Harrison</i> <i>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</i> <i>Prince William County</i>	<i>Ms. Deborah Kidwell</i> <i>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 tcmoore@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)	
		Real Property	Corp. Property	Service	Corp. Property	License						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	0.0	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	1.6	0.0
Bristol	1.0	1.4	0.8	0.8	0.0	2.9	17.5	0.0	0.7	0.7	0.0	0.7	0.0
Buena Vista	2.4	0.6	0.7	0.0	0.0	0.2	2.5	0.0	1.7	1.7	0.0	1.7	1.9
Charlottesville	1.0	0.7	0.7	0.9	0.0	2.6	7.8	0.0	0.6	0.6	0.0	0.6	0.0
Chesapeake	1.3	0.2	1.3	1.4	0.2	0.9	4.9	0.0	0.9	0.9	0.0	0.9	0.5
Colonial Heights	1.2	0.5	0.1	0.0	0.0	0.8	11.0	0.0	0.7	0.7	0.0	0.7	0.0
Covington	1.1	1.4	0.3	1.8	0.0	0.0	3.9	0.0	0.0	0.0	0.3	0.0	0.3
Danville	2.1	1.7	0.6	0.0	0.0	0.8	9.5	0.0	2.1	2.1	0.0	2.1	0.3
Emporia	1.0	1.3	0.5	0.0	0.0	4.7	14.3	0.0	1.5	1.5	0.0	1.5	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	0.6	0.0
Falls Church	0.6	0.4	0.6	1.0	0.0	0.6	3.6	0.0	0.5	0.5	0.0	0.5	0.0
Franklin	1.5	0.6	0.6	2.9	0.0	1.8	9.2	0.0	1.7	1.7	0.0	1.7	2.3
Fredericksburg	0.3	1.0	1.4	1.7	0.3	1.4	11.5	0.0	0.4	0.4	0.0	0.4	0.0
Galax	1.1	1.5	0.0	0.0	0.2	0.1	9.9	0.0	0.9	0.9	0.0	0.9	1.1
Hampton	1.7	0.2	0.5	2.4	0.7	1.5	7.3	0.0	1.2	1.2	0.0	1.2	0.1
Harrisonburg	1.1	0.8	1.1	2.1	0.3	2.7	14.2	0.0	0.9	0.9	0.0	0.9	0.3
Hopewell	1.4	0.3	0.6	0.0	0.0	1.3	3.6	0.0	1.3	1.3	0.0	1.3	0.7
Lexington	1.1	1.0	1.2	0.0	0.0	3.0	9.5	0.0	0.9	0.9	0.0	0.9	0.5
Lynchburg	1.6	0.6	0.6	1.2	0.4	1.5	9.3	0.0	1.0	1.0	0.0	1.0	0.0
Manassas	1.1	0.6	1.6	1.4	0.0	0.2	3.7	0.0	0.5	0.5	0.0	0.5	0.8
Manassas Park	1.3	0.1	2.1	2.4	0.0	0.0	1.3	0.0	0.3	0.3	0.0	0.3	0.0
Martinsville	1.6	1.8	0.6	1.0	0.0	0.1	7.7	0.0	1.3	1.3	0.0	1.3	0.0
Newport News	1.5	0.2	0.8	2.0	0.2	1.1	6.3	0.0	1.2	1.2	0.0	1.2	0.3
Norfolk	0.8	0.5	0.8	2.0	1.2	1.9	7.7	0.0	1.2	1.2	0.0	1.2	0.1
Norton	0.6	1.3	0.1	0.0	0.0	2.5	14.0	0.0	0.7	0.7	0.0	0.7	0.9
Petersburg	1.7	0.4	0.7	0.3	0.0	0.8	3.2	0.0	1.1	1.1	0.0	1.1	0.0
Poquoson	2.0	0.2	1.6	0.6	0.0	0.0	3.2	0.0	1.0	1.0	0.0	1.0	0.0
Portsmouth	1.7	0.3	1.2	2.3	0.2	0.9	4.7	0.0	1.4	1.4	0.0	1.4	0.0
Radford	1.7	1.1	0.9	1.4	0.0	1.1	7.3	0.0	1.8	1.8	0.0	1.8	0.0
Richmond	1.0	0.8	0.0	0.0	0.3	1.3	4.5	0.0	1.4	1.4	0.0	1.4	0.2
Roanoke	1.2	0.8	0.6	1.3	0.3	1.6	5.5	0.0	1.1	1.1	0.0	1.1	0.3
Salem	1.3	0.6	0.7	1.1	0.4	1.6	5.2	0.0	0.6	0.6	0.0	0.6	0.7
Staunton	1.5	0.8	0.9	1.5	0.0	0.9	6.9	0.0	1.8	1.8	0.0	1.8	0.1
Suffolk	1.4	0.3	2.1	1.7	0.4	0.3	3.6	0.0	1.1	1.1	0.0	1.1	0.0
Virginia Beach	1.3	0.2	0.0	1.8	0.7	2.9	6.3	0.0	1.0	1.0	0.0	1.0	0.1
Waynesboro	1.7	0.3	1.0	1.8	0.0	1.1	7.3	0.0	1.1	1.1	0.0	1.1	0.2
Williamsburg	0.0	0.4	1.0	0.8	0.0	19.6	19.9	0.0	1.0	1.0	0.0	1.0	0.0
Winchester	1.1	1.2	1.0	0.7	0.2	1.2	9.3	0.0	1.4	1.4	0.0	1.4	0.0
Total cities	1.2	0.5	0.7	1.4	0.4	1.8	6	0.0	1.0	1.0	0.0	1.0	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.

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			
Large towns													
Abingdon	1.9	4.8	0.0	0.0	0.0	7.0	27.9	0.0	0.0	0.0	0.0	0.0	
Ashland	2.9	3.5	0.0	0.0	0.0	11.7	37.6	0.0	0.0	0.0	0.0	0.8	
Big Stone Gap	3.4	3.3	0.0	2.1	0.0	0.7	17.3	0.0	0.0	8.5	0.0	0.0	
Blacksburg	2.3	2.0	0.0	3.5	0.0	3.4	18.8	0.0	0.0	0.0	1.9	0.0	
Blackstone	4.4	9.2	0.0	0.0	0.0	0.0	27.9	0.0	0.0	0.0	0.0	1.1	
Bluefield	1.6	5.1	0.0	4.1	0.0	0.0	22.6	0.0	0.0	0.0	0.0	1.0	
Bridgewater	4.7	4.5	0.0	0.0	0.0	0.0	13.6	0.0	0.0	0.0	0.0	2.5	
Chincoteague	3.4	2.0	0.0	0.0	0.0	15.5	19.9	0.0	0.0	0.0	1.9	0.0	
Christiansburg	3.3	2.3	0.0	4.1	0.0	4.1	28.8	0.0	0.0	0.0	1.1	0.0	
Clifton Forge	5.0	3.6	0.0	1.1	0.0	0.0	11.2	0.0	0.0	0.0	0.0	0.0	
Colonial Beach	2.5	1.7	0.0	0.0	0.0	1.0	6.3	0.0	0.0	0.0	2.5	0.0	
Culpeper	3.7	3.7	0.0	3.4	0.0	3.5	25.9	0.0	0.0	0.0	0.0	0.0	
Dumfries	3.1	0.9	0.0	8.5	0.0	3.0	16.4	0.0	0.0	0.0	0.0	1.7	
Farmville	1.7	3.2	0.0	0.0	0.0	3.2	31.3	0.0	0.0	0.0	5.3	0.5	
Front Royal	5.0	3.6	0.0	0.0	0.0	6.1	24.5	0.0	0.0	0.0	0.0	0.0	
Herndon	1.7	1.6	0.0	1.5	0.0	11.2	5.3	0.0	0.0	0.0	0.0	1.5	
Leesburg	1.9	1.5	0.0	4.1	0.0	2.7	11.0	0.0	0.0	0.0	0.0	0.6	
Luray	2.3	3.5	0.0	0.0	0.0	3.7	20.6	0.0	0.0	0.0	0.0	2.2	
Marion	2.6	7.7	0.0	6.8	0.0	2.7	27.6	0.0	0.0	0.0	0.0	0.0	
Orange	4.0	4.5	0.0	0.0	0.0	1.4	29.1	0.0	0.0	0.0	0.0	0.0	
Pulaski	4.1	2.2	0.0	5.2	0.0	0.0	10.9	0.0	0.0	0.0	1.9	0.0	
Purcellville	3.2	3.6	0.0	4.7	0.0	0.0	11.9	0.0	0.0	0.0	0.0	0.0	
Richlands	2.0	10.3	0.0	0.0	0.0	0.0	25.6	0.0	0.0	0.0	0.0	0.0	
Rocky Mount	3.3	7.0	0.0	0.0	0.0	1.7	26.4	0.0	0.0	0.0	0.0	0.0	
Smithfield	2.9	3.7	0.0	3.2	0.0	1.2	17.6	0.0	0.0	0.0	0.0	1.3	
South Boston	2.9	3.8	0.0	0.0	0.0	2.6	16.4	0.0	0.0	0.0	3.7	1.8	
South Hill	1.3	3.5	0.0	0.0	0.0	5.7	24.8	0.0	0.0	0.0	0.0	0.0	
Strasburg	5.2	3.6	0.0	0.0	0.0	0.0	18.4	0.0	0.0	0.0	0.0	0.0	
Tazewell	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	
Vienna	1.7	2.7	0.0	2.5	0.0	0.0	14.9	0.0	0.0	0.0	0.0	0.0	
Vinton	4.1	3.0	0.0	0.0	0.2	0.0	16.8	0.0	0.0	0.0	2.0	1.1	
Warrenton	1.6	6.6	0.0	3.9	0.0	3.2	27.0	0.0	0.0	0.0	0.0	0.0	
West Point	1.0	0.9	0.0	0.0	0.0	0.0	3.6	0.0	0.0	0.0	0.7	0.0	
Wise	1.5	4.3	0.0	1.8	0.0	1.3	34.8	0.0	0.0	7.0	0.0	0.8	
Woodstock	3.5	5.5	0.0	1.8	0.0	3.4	30.3	0.0	0.0	0.0	0.0	0.0	
Wytheville	2.1	2.2	0.0	3.2	0.0	12.4	31.4	0.0	0.0	0.0	1.9	1.6	
Total large towns	2.5	3.0	0.0	2.4	0.0	4.1	18.7	0.0	0.0	0.2	0.6	0.5	
Total, cities, counties, and large towns	1.3	0.4	1.5	0.6	0.1	1.2	2.9	0.3	0.9	0.3	0.3	0.3	

DNR - Did not reply.
 Source: Derived from Auditor of Public Accounts, Amended Comparative Report of Local Government Revenues and Expenditures, Year ended June 30, 2005 (Richmond, August 2006), Exhibits B and B-2, http://www.apa.state.va.us/local_government/comparative_cost.htm (9/6/2006).