

Virginia Local Tax Rates, 2017

Information for All Cities and Counties and Selected Incorporated Towns

36th Annual Edition

Stephen C. Kulp

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



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Introduction

FOREWORD

This is the thirty-sixth edition of the Cooper Center's annual publication about the tax rates of Virginia's local governments. In addition to information about tax rates, the publication contains details about tax administration, valuation methods, and due dates. There is also information on water and sewer rates, waste disposal charges and numerous other aspects of local government finance. This comprehensive guide to local taxes is based on information gathered in the spring, summer, and early fall of 2017. The study includes all of Virginia's 38 independent cities and 95 counties and 134 of the 192 incorporated towns. The included towns account for 92 percent of the Commonwealth's population in towns.¹ The study also contains information from several outside sources, including two Department of Taxation studies, *2017 Legislative Summary* and *The 2015 Assessment/Sales Ratio Study*, as well as Department of Taxation information on the assessed value of real estate by type of property. We also used the Auditor of Public Accounts' *Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2016*, the Commission on Local Governments' *Report on Proffered Cash Payments and Expenditures by Virginia's Counties, Cities and Towns, 2015-2016*, and the Department of Housing and Community Development's *Virginia Enterprise Zone Program 2016 Grant Year Annual Report*.

ORGANIZATION OF THE BOOK

The study is divided into 26 sections. Section 1 is a reprint of the "Local Tax Legislation" section of the Department of Taxation's *2017 Legislative Summary*. The original Department of Taxation report is available at its website.² Sections 2 through 26 cover specific taxes, fees, service charges, cash proffers, enterprise zones, and financial documents on the web. Most of the data came from a detailed web-based questionnaire sent to all cities, counties, and incorporated towns (see Appendix A for a printed version). Appendix B provides a listing of names, phone numbers, and email addresses, when available, of respondents and non-respondents to the questionnaire. Appendix C shows the percentage share of total local taxes represented by each specific tax for each

¹ Locality population figures are based on estimates developed by the Demographics Research Group of the Weldon Cooper Center for Public Service. See Appendix D.

² <https://www.tax.virginia.gov/sites/default/files/inline-files/2017-legislative-summary.pdf>

locality based on data from the Auditor of Public Accounts for fiscal year 2016. Information is provided for each city and county and for 38 populous incorporated towns. Finally, Appendix D contains 2016 population estimates for cities, counties and towns from the Cooper Center's Demographics Research Group. The population information is provided to give readers some perspective on the relative size of localities.

Please note that the web addresses provided in this publication were good at the time this text was printed. However, some links are unstable and may not work with certain browsers or they may be modified or withdrawn subsequent to publication.

ABOUT THE SURVEY

In 2017, localities could choose between online or printed versions of the questionnaire. The Cooper Center has made its best efforts to accurately reflect in this report the responses of localities based on the survey or follow-up queries.

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 telephone/email list in Appendix B to contact local officials in order to obtain clarification and additional detail.

WHAT IS NEW OR DIFFERENT

This year, the list of tables and sections remains largely unchanged from last year. We have deleted two tables on miscellaneous taxes and miscellaneous fees. Otherwise, all the remaining text and tables have been updated and, in some cases, reworded to clarify or augment information previously provided.

SOME COMPONENTS OF LOCAL TAXES

This book deals mainly with local sources of revenue for local governments. Though localities might also receive federal and state resources, an important part of local funding comes from local sources. The Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures* provides data on these local sources. The following analysis uses the data from their report for the year ended June 30, 2016.

A common misperception is that nearly all local tax revenue comes from the real property tax. True, the real property tax is the dominant source, accounting for 61.2 percent of city-county tax revenue in FY2016, the latest year available (see text table below). But three other taxes—the personal property tax, the local option sales and use tax, and the business license tax—together accounted for 23.9 percent of total tax revenue. The remaining 14.8 percent of tax revenue came from more than a dozen other taxes.

Sources of Virginia Local Government Tax Revenue, FY 2016

Tax	Amount (\$)	% of Total
Total taxes	\$16,623,622,427	100.00
Real property	\$10,178,107,801	61.23
Personal property	\$2,074,463,527	12.48
Local option sales and use	\$1,184,683,034	7.13
Business license	\$726,676,863	4.37
Restaurant meals	\$578,744,374	3.48
Public service corporation property	\$379,122,774	2.28
Consumer utility	\$317,839,031	1.91
Hotel and motel room	\$218,103,320	1.31
Machinery and tools property	\$208,561,496	1.25
Motor vehicle license	\$189,651,098	1.14
Recordation and will	\$117,516,446	0.71
Bank stock	\$99,085,680	0.60
Other local taxes	\$91,658,843	0.55
Tobacco	\$67,624,315	0.41
Franchise license	\$23,221,491	0.14
Admission	\$20,468,806	0.12
Coal, oil and gas	\$17,408,426	0.10
Merchants' capital	\$13,296,644	0.08
Penalties and interest ^a	\$117,388,458	0.71

Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2016 (Richmond: Amended October 31, 2017), Exhibits B and B-2.

^a Following the convention used by the Auditor of Public Accounts, penalties and interest have been treated as taxes.

There are six localities where the real property tax is not dominant. Bath and Surry counties have large power plants that pay public service corporation property taxes that overwhelm other sources. Buchanan County has rich mineral deposits subject to local severance taxes that exceed the real property tax. Covington City and Alleghany County receive large shares of revenue from machinery and tools taxes on MeadWestvaco's large paperboard manufacturing facility. Finally, the small city of Norton, the least populous independent city in Virginia³ (3,857 in 2016) received almost as much money from the local option sales and use tax as from the real property tax. In the remaining 127 cities and counties where the real property tax is dominant, its relative importance varies from 29.8 percent of total tax revenue in Galax City to 80.0 percent in Highland County (see **Appendix C**).

Thirty-six cities (two cities—Hopewell and Manassas Park—did not provide information for the 2016 *Comparative Report*) and 95 counties imposed four of the taxes shown in the previous table—the real property tax, the personal property tax, the local option sales and use tax, and the public

³ Weldon Cooper Center for Public Service, University of Virginia. <https://demographics.coopercenter.org/population-estimates-age-sex-race-hispanic-towns/>

service corporation property tax. Most, but not all, localities imposed recordation and will taxes, consumer utility taxes, motor vehicle license taxes, and taxes on manufacturers' machinery and tools. Nonetheless, as shown in the next text table, there are a number of taxes, a few of them significant sources of revenue, which are not levied by all localities. Also, some of the taxes are used so sparingly that their revenue yield is very low.

Number of Virginia Localities Imposing Taxes by Type, FY 2016^a

Tax	Number		
	Cities*	Counties	Total
Real property	36	95	131
Personal property	36	95	131
Local option sales and use	36	95	131
Public service corporation property	36	95	131
Consumer utility	36	92	128
Recordation and wills	31	93	124
Motor vehicle license	32	88	120
Machinery and tools property	31	83	114
Hotel and motel room	35	66	101
Bank stock	36	62	98
Business license	36	51	87
Restaurant meals	36	48	84
Franchise license	9	40	49
Merchants' capital	1	43	44
Tobacco	29	2	31
Admission	17	3	20
Coal, oil, and gas	1	6	7
Other local taxes	19	49	68

Source: Appendix C of this study. The original source was Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2016 (Richmond: Amended October 31, 2017), Exhibits B and B-2.

* The cities of Hopewell and Manassas Park did not provide information in time for the report.

^a Taxes that yielded less than 0.1 percent of a locality's total tax revenue are excluded.

There are three major reasons why local governments do not to impose some taxes: (1) The locality lacks a tax base for a particular tax (e.g., a locality must have a bank in order to apply a bank stock tax and a locality must have taxable mineral deposits to impose coal, oil, and gas taxes). (2) The locality is faced with state restrictions (e.g., county excise taxes on hotel and motel room rental have tax rate restrictions imposed by the state; county restaurant meals taxes must be approved in a voter referendum; tobacco taxes are permitted in only two counties; and county admissions taxes are subject to many restrictions). In regard to the business, professional, and occupational license tax (BPOItax), counties must choose either the BPOItax or the merchants' capital tax. Counties are not permitted to impose a business license tax within the boundaries of an incorporated town situated within the county without permission of the town. This means that counties with large shares of business activity within towns are motivated to impose a merchants' capital tax that can be applied countywide. (3) The locality chooses not to impose a permitted tax (e.g., Richmond City a community with a large cigarette manufacturing plant, has not adopted a consumer tobacco tax even though all cities are granted the authority to levy such a tax).

PARTNERSHIP WITH LEXISNEXIS

The Weldon Cooper Center for Public Service is partnering with the publisher LexisNexis to produce the annual *Tax Rates* books. The Cooper Center still prepares and distributes the survey and writes up the results. LexisNexis publishes the book and fulfills orders from interested parties. This arrangement allows us to concentrate on providing the most accurate and up-to-date information about Virginia tax rates and leverages LexisNexis' considerable expertise in production and distribution of the annual volume. We hope the arrangement will lead to continued improvements in our *Virginia Local Tax Rates* series.

STUDY PERSONNEL

Stephen C. Kulp, Research Specialist at the Center for Economic and Policy Studies, was responsible for work on the project. He refined the new database, administered the survey, translated the results into tables, checked relevant code sections, assisted with the development of the web-based questionnaire, and made appropriate changes in the text. David J. Borszich, of the Cooper Center's Publications

Section, designed the cover 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 strong support for this publication by the Virginia Association of Counties and the Virginia Municipal League helps ensure our continued efforts to provide this resource as a basic reference on Virginia local taxes.

FINAL COMMENTS

The Cooper Center is grateful to the many local officials throughout the commonwealth who supplied the survey information presented in this study. Their willingness to provide information and their patience in answering follow-up questions is what makes this book successful. The high response rates could not have been achieved without their cooperation.

Corrections to the text or suggestions for possible changes or additions to future editions can be made using the email address and phone number listed below.

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Charlottesville
January 2018

Virginia Local Tax Rates, 2017

Information for All Cities and Counties and Selected Incorporated Towns

Section 1

Summary of Legislative Changes in Local Taxation, 2017¹

GENERAL PROVISIONS

Publication of List of Delinquent Taxes by Treasurer

House Bill 1463 (Chapter 409) allows local treasurers to publish, whether or not based on information as it exists at the end of the fiscal year:

- A list of tax delinquent real estate; and
- A list of tax delinquent tangible personal property, machinery and tools and merchants' capital, and other subjects of local taxation.

Under current law, a local treasurer cannot publish these lists without the consent of the local governing body

Effective: July 1, 2017

Amended: § 58.1-3924

Electronic Transfer of Certain Documents by Circuit Court Clerks

House Bill 1515 (Chapter 42) permits circuit court clerks to transfer electronically, or provide electronic access to, documents related to certain real property information to certain public officials.

Effective: July 1, 2017

Amended: §§ 58.1-3303, 58.1-3360.1, 58.1-3361

Local Green Development Zones

House Bill 1565 (Chapter 27) authorizes local governing bodies to create, by ordinance, one or more green development zones, inside which localities will be permitted to grant tax incentives and provide certain regulatory flexibility for a maximum period of ten years to green development businesses and businesses operating in energy-efficient buildings located in a green development zone. For purposes of this legislation, "green development business" means a business engaged primarily in the design, development, or production of materials, components, or equipment used to reduce negative impact on the environment.

This act also authorizes the adoption of a local enterprise zone development taxation program for the green development zone, regardless of whether the green development zone has been designated by the Governor as an enterprise

zone, and makes the laws that apply to enterprise zones also applicable to green development zones.

Effective: July 1, 2017

Amended: § 58.1-3245.12

Adds: § 58.1-3854

Local Vehicle Taxes and License Fee Reciprocal Agreements

Senate Bill 1211 (Chapter 119) authorizes the county treasurer to enter into a reciprocal agreement with the treasurer of a town wholly or partially within such county allowing the town treasurer to collect delinquent local vehicle license fees or taxes owed to the county or the county treasurer to collect such fees or taxes owed to the town. The agreement must be approved by the respective local governing bodies.

Under current law, any county treasurer is authorized to enter into a reciprocal agreement with the treasurer of a town wholly or partially within such county to allow the town treasurer to collect current, non-delinquent local vehicle license fees or taxes owed to the county or for the county treasurer to collect current, non-delinquent local vehicle license fees or taxes owed to the town.

Effective: July 1, 2017

Amends: § 46.2-752

Local Cigarette Tax Refunds

House Bill 1950 (Chapter 1 13) clarifies that any locality imposing a local cigarette tax must refund the purchase price of any stamp purchased to evidence payment of the tax, without penalties or additional fees, after verifying that the stamps have been returned to the locality.

Effective: July 1, 2017

Amended: § 58.1-3832

REAL ESTATE TAX

Nonjudicial Sale of Tax Delinquent Property

House Bill 1909 (Chapter 437) permits the nonjudicial sale of unimproved real property valued at less than \$5,000 if taxes are delinquent for at least three years. This Act also permits the nonjudicial sale of real property valued at no less than \$5,000 but no greater than \$20,000 if taxes are delinquent for at least three years and the property:

¹ Excerpted from the local tax legislation section of the Department of Taxation's 2017 Legislative Summary. Minor changes were made in format and punctuation. See <https://www.tax.virginia.gov/sites/default/files/inline-files/2017-legislative-summary.pdf>

- Is unimproved and measures less than 4,000 square feet;
- Is unimproved and has been determined to be unsuitable for building (the Act expands the bases on which unsuitability may rest);
- Has a structure on it that has been condemned by the local building official;
- Has been declared a nuisance by the locality;
- Contains a derelict building; or
- Has been declared to be blighted by the locality.

This act requires that, in addition to the existing notice requirements under current law, the treasurer must publish notice of the sale in a newspaper of general circulation within the locality between 7 and 21 days prior to the sale or, in lieu of publication where the annual taxes assessed are less than \$500, public notice may be placed on the treasurer or local government's website for at least 21 days leading up to the sale.

This act also removes the 12-month time limitation on agreements for the owner to pay delinquent taxes over time. This act substitutes the requirement that an owner or other interested party may redeem the property by paying, in addition to all taxes, penalties, interest, and costs thereon, reasonable attorney's fees instead of costs of publication.

This act also provides that the sale shall be free and clear of all prior recorded liens unless the treasurer has given the lien holder written notice of the sale at least 30 days prior to the sale. It is also required that the property pass by special warranty deed as a result of the sale to the highest bidder. This act also mandates that any excess proceeds will be property of the prior owner, subject to claims of creditors, and that the evaluation of claims for such excess proceeds would be handled by the circuit court.

Current law permits the nonjudicial sale of unimproved real property valued at less than \$10,000 if taxes are delinquent for at least three years and the property:

- Measures less than 4,000 square feet; or,
- Has been determined to be unsuitable for building.

Current law requires the treasurer conducting the sale to send notice by certified or registered mail to the owners of record, to post a notice of sale at the property and the courthouse at least 30 days before the sale, and to advertise the sale in a newspaper of general circulation between 7 and 21 days before the sale.

Effective: July 1, 2017
Amended: § 58.1-3975

Real Property Tax Deferral in Stafford County

House Bill 2219 (Chapter 438) and Senate Bill 1248 (Chapter 448) authorize Stafford County to adopt, by ordinance, a program allowing deferral of real property tax for a taxpayer's sole occupied dwelling where that dwelling has seen at least a 25 percent increase in real property tax levy over the levy for 2015, and the increase is due to improvements completed by Stafford County in 2015 to real property that, together with any adjacent property owned by Stafford County, is adjacent to the taxpayer's real estate.

Under current law, localities are authorized to adopt, by ordinance, a deferral program allowing deferral of all or any portion of the real property tax that exceeds at least 105 percent of the real estate tax on such property owned by the taxpayer in the previous year. Localities may designate whether the deferral is allowed only for a taxpayer's sole occupied dwelling or all property.

Effective: July 1, 2017

Real Property Tax: Special Assessment for Land Preservation

House Bill 1476 (Chapter 25) prohibits any locality from requiring any taxpayer who is the lessor of real property to produce the lease for the purpose of determining whether the property is eligible for land use assessment and taxation.

Under current law, a property owner may make an application for taxation based on a special use value assessment rather than assessment of fair market value based on best possible use of the property. Under current law, localities are not prohibited from requiring lessors of real property to produce leases for the purpose of determining special assessment eligibility of land.

Effective: July 1, 2017

Amended: § 58.1-3234

Constitutional Amendment: Real Property Tax Exemption for Spouse of Disabled Veteran

House Joint Resolution 562 (Chapter 770) is a first resolution proposing a constitutional amendment providing that the real property tax exemption for the principal residence of the surviving spouse of a disabled military veteran applies without any restriction on the spouse's moving to a different principal place of residence. In the event that a second resolution on the proposal is passed in the 2018 Session, the proposal will be put to a referendum of the voters.

Effective: July 1, 2017

Real Property Tax Exemption for Certain Surviving Spouses

House Bill 1884 (Chapter 248) provides the necessary statutory authorization required by the constitutional amendment adding § 6-B to Article X of the Constitution of Virginia authorizing the General Assembly to allow localities to exempt from taxation real property that is the principal residence of a surviving spouse of any covered person. A covered person is any law-enforcement officer, firefighter, search and rescue personnel, or emergency medical services personnel whose death occurred on or after April 8, 1972 as the direct or proximate result of the performance of his duty. The exemption for the surviving spouse began on January 1, 2017, if the surviving spouse has a principal residence and the covered person's death occurred on or prior to January 1, 2017. The exemption begins on the date the covered person dies, if the death occurs after January 1, 2017, or the date of

acquisition, if the surviving spouse acquires the residence after January 1, 2017. This constitutional amendment was adopted by voters at the November 8, 2016 election.

This act also provides that the exemption applies without any restriction on the surviving spouse moving to a different principal place of residence. The exemption will cease if the surviving spouse remarries.

Effective: July 1, 2017

Adds: §§ 58.1-3219.13 through 58.1-3219.16

Real Property Tax Partial Exemption for Certain Commercial and Industrial Structures

House Bill 1455 (Chapter 24) authorizes localities to partially exempt from real estate taxation any structure or other improvement older than 15 years that has undergone substantial rehabilitation, renovation or replacement for commercial or industrial use that is located in a local technology zone.

Under current law, localities are authorized to partially exempt from real estate taxation structures that have undergone substantial rehabilitation, renovation, or replacement for commercial or industrial use. The structures being exempted must be no less than 20 years old or no less than 15 years old if the structure is located within an area designated as an enterprise zone by the Commonwealth.

Effective: July 1, 2017

Amended: § 58.1-3221

Board of Equalization Members

House Bill 1820 (Chapter 435) requires that a board of equalization for real estate assessments in any county having the county manager plan of government be composed of an odd number of not less than three nor more than 11 members. This act will require the circuit court of the county to appoint members equal to the lowest number that constitutes a majority of the board and the local governing body will appoint the remainder of the board. The circuit court and the governing body are required to make the initial appointment of the members of the board on or before November 1, 2017. Such appointments will be for the remaining portion of the terms of the current members.

Under current law, if a majority of voters in a county with a county manager plan of government vote in a referendum to establish a department of real estate assessments, the governing body must annually appoint a board of equalization of real estate assessments composed of not less than three nor more than 11 members to hear applications of relief from assessments made by the department.

Effective: July 1, 2017

Amends: §§ 15.2-716, 15.2-716.1

SEVERANCE TAXES

Local Gas Improvement Tax Extension of Sunset Provision

House Bill 2169 (Chapter 52) and Senate Bill 886 (Chapter 443) extend the sunset date for the local gas road improvement tax from January 1, 2018 to January 1, 2020.

The localities that comprise the Virginia Coalfield Economic Development Authority may impose a local gas road improvement tax that is capped at a rate of one percent of the gross receipts from the sale of gases severed within the locality. Under current law, the revenues generated from this tax are allocated as follows:

- 75% are paid into a special fund in each locality called the Coal and Gas Road Improvement Fund, where at least 50% are spent on road improvements and 25% may be spent on new water and sewer systems or the construction, repair or enhancement of natural gas systems and lines within the locality;
- The remaining 25% of the revenue is paid to the Virginia Coalfield Economic Development Fund

The Virginia Coalfield Economic Development Authority is comprised of the city of Norton, and the counties of Buchanan, Dickenson, Lee, Russell, Scott, Tazewell, and Wise.

Effective: July 1, 2017

Amended: § 58.1-3713

TANGIBLE PERSONAL PROPERTY TAX

Personal Property Tax on Business Property

House Bill 2193 (Chapter 16) increases the maximum original cost of each item of tangible personal property from \$250 to \$500, that localities are required to allow business taxpayers to report in an aggregate summary of all such miscellaneous and incidental tangible personal property employed in a trade or business rather than reporting each item individually.

Effective: July 1, 2017

Amended: § 58.1-3506

Personal Property Tax Compilation by Treasurer

House Bill 2455 (Chapter 440) requires each treasurer to compile an annual list of trailers, semitrailers, watercraft, and manufactured homes with uncollected balances of previously billed tangible personal property taxes that (i) were owned by taxpayers, now deceased, upon whose estates no qualification has been made, or (ii) were transferred to bona fide purchasers for value without knowledge, on the part of the persons so transferring, of the unpaid taxes.

Under current law, treasurers are required to compile such lists only with respect to vehicles.

Effective: July 1, 2017

Amended: § 58.1-3921

Commercial Fishing Vessels Classification

Senate Bill 1205 (Chapter 447) creates a separate classification for commercial fishing vessels and property permanently attached to such vessels for the purposes of the tangible personal property tax.

Under current law, commercial fishing vessels are included within the general classification of tangible personal property.

Effective: July 1, 2017

Amended: § 58.1-3506

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAXES

BPOL Tax on Peddlers and Itinerant Merchants

House Bill 1626 (Chapter 28) requires localities that impose a requirement that peddlers and itinerant merchants subject to the business, professional and occupational license (“BPOL”) tax display their license on their vehicle or temporary place of business to supply those peddlers and merchants with a decal, sticker, or adhesive label that satisfies the display requirement.

Effective: July 1, 2017

Amended: § 58.1-3717

BPOL Tax on Defense Production Businesses

House Bill 1889 (Chapter 11) and Senate Bill 1274 (Chapter 430) clarify that the manufacturing exemption from the business, professional, and occupational license (“BPOL”) fee and tax extends to a manufacturer who is also a defense production business selling manufacturing, rebuilding, repair, and maintenance services at the place of manufacture:

- To the United States; or
- For which consent of the United States is required.

Under current law, localities may not impose a BPOL fee or tax on a manufacturer for the privilege of manufacturing and selling goods, wares and merchandise at wholesale at the place of manufacture. For purposes of this act, “defense production business” is defined as a “business engaged in the design, development, or production of materials, components, or equipment required to meet the needs of national defense.”

Effective: July 1, 2017

Amended: §§ 58.1-3700.1, 58.1-3703

Methodology for Deducting Certain Gross Receipts from the BPOL Tax

House Bill 1961 (Chapter 50) requires the Department of Taxation to promulgate regulations that clarify the appropriate methodology for determining deductible gross receipts attributable to business conducted in another state or a foreign country for purposes of the local business, professional,

and occupational license tax. This act requires the regulations to be based on previous rulings of the tax commissioner and the decision of the Supreme Court of Virginia in *The Nielsen Company, LLC v. County Board of Arlington County*, 289 Va. 79 (2015).

Effective: July 1, 2017

OTHER LOCAL TAXES

Wireless E-911 Fund Distribution to Localities

House Bill 1719 (Chapter 260) and Senate Bill 1003 (Chapter 22) postpone the date by which the Department is required to recalculate the distribution percentage of Wireless E-911 Fund revenues for each Public Safety Answering Point (“PSAP”) from July 1, 2017 to July 1, 2018.

Under current law, 60 percent of the Wireless E-911 Fund is distributed on a monthly basis to PSAPs based on each PSAP’s average pro rata distribution from the Wireless E-911 Fund for fiscal years 2007 through 2012. On or before July 1, 2017, and every five years thereafter, the Department of Taxation is required to recalculate the distribution percentage for each PSAP based on the cost and call load data of the PSAP for the previous five fiscal years.

Effective: July 1, 2017

Amends: § 56-484.17

Food and Beverage Tax Referendum Limitations

Senate Bill 1296 (Chapter 833) imposes a three year moratorium on any referenda initiated by a resolution of the board of supervisors to impose a local food and beverage tax once the voters of the county fail to approve the levy of the tax in a referendum. This act also requires that the ballot question in any referendum held for the purposes of approving a food and beverage tax contain language specifying the total percentage of all ad valorem taxes to be assessed on meals if the proposed meals tax is imposed at the maximum rate of four percent.

Under current law, every county is authorized to levy a tax on food and beverages sold for human consumption by a restaurant at a maximum rate of four percent of the amount charged for such food and beverages. Generally, in order for a county to impose the tax, the tax must be approved in a referendum within the county.

Effective: July 1, 2017

Amends: § 58.1-3833

Admissions Tax in Washington County

Senate Bill 1320 (Chapter 450) authorizes Washington County to impose an admissions tax of up to ten percent of the amount of the charge for admission to a multi-sports complex and entertainment venue, excluding movie theaters,



within the county that is located on all or part of a parcel of land or on adjacent parcels of land, containing at least 250 acres and that is in business on or before June 30, 2027. The provisions of this act expire on July 1, 2027 if no multi-sports complex and entertainment venue is in business in Washington County on or before June 30, 2027.

Under current law, the counties of Arlington, Brunswick, Culpepper, Dinwiddie, Fairfax, New Kent and Prince George are authorized to levy a tax on admissions at a maximum rate of ten percent. The counties of Charlotte, Clarke, Madison, Nelson, Sussex, Scott, and Stafford have limited authority to impose the tax. No other counties are authorized to impose an admissions tax.

Effective: July 1, 2017

Added: § 58.1-3818.03

TRANSIENT OCCUPANCY TAXES

Powhatan County, Goochland County and Warren County Transient Occupancy Tax

House Bill 1415 (Chapter 23) adds Goochland County, Powhatan County, and Warren County to the list of counties authorized to impose the transient occupancy tax at a

maximum rate of five percent. Revenues from the portion of tax in excess of two percent must be used solely for tourism or marketing of tourism.

Under current law, any county may impose a transient occupancy tax at a maximum rate of two percent upon the adoption of an ordinance, on hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms. In addition, Virginia law separately identifies those counties authorized to impose a transient occupancy tax at a maximum rate of five percent. The revenues for the portion of the tax over two percent must be designated and spent solely for tourism, marketing of tourism, or initiatives that attract travelers to the locality and generate tourism revenues in the locality.

Effective: July 1, 2017

Amended: § 58.1-3819

Section 2

Real Property Tax, 2017

The real property tax is by far the most important source of tax revenue for localities. In fiscal year 2016, the most recent year available from the Auditor of Public Accounts, it accounted for 55.0 percent of tax revenue for cities, 65.4 percent for counties, and 29.4 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 assessments 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 (SCC) and the Department of Taxation. The State Corporation Commission assesses electric utilities and cooperatives, gas pipeline distribution companies, public service water companies, and telephone and telegraph companies. The Department of Taxation assesses pipeline transmission companies and railroads.

In fiscal year 2016, the property tax on public service corporations accounted for 1.6 percent of tax revenue for cities, 2.6 percent for counties, and 0.8 percent for large towns. These are averages; the relative importance of the tax in individual cities, counties, and towns varies significantly. In two counties with large power generating facilities the property tax on public service corporations accounts for a very large share of local tax revenue. In Bath County the share was 48.5 percent and in Surry County the share was 60.4 percent. For more information on individual localities, see Appendix C.

The commissioner of the revenue or another designated official in each city or county 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 locality in which any part of the company is located (§ 58.1-2601). The State Corporation Commission or the Department of Taxation send out their assessments for the property based on these boundaries (§ 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 real property tax rate current in the locality (§ 58.1-2606).

TAX RELIEF PROGRAMS

There are several types of locally financed tax relief programs available. Section 3 of this study 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 assessments for agricultural and forestal districts. Finally, Section 6 covers property tax exemptions for certain rehabilitated real estate and other exemptions.

Only the city of Charlottesville and Loudoun County reported providing tax relief for low-income owners who are not elderly. The city of Charlottesville administers the Charlottesville Housing Affordability Program (CHAP) to help low and middle income homeowners. The program awards grants up to \$525 annually to homeowners with houses assessed at less than \$365,000 and having an annual income less than \$50,000.¹ Loudoun County administers the Affordable Dwelling Unit Program for renters and first-time buyers. Buyers need an income greater than 30 percent but less than 70 percent of the area median income to participate. Qualified renters are eligible to rent apartments at rates from \$630 to \$1,300.

Localities are permitted to institute deferral for a portion of the real estate tax by § 58.1-3219 of the *Code of Virginia*. Localities are permitted to grant deferrals from the full amount by which each taxpayer's real estate tax levy exceeds 105 percent of the previous year's tax, or such higher percentage adopted by the locality. Deferred taxes are subject to interest in an amount established by the governing body, not to exceed the rate published by the IRS code.² 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.)

¹ Charlottesville Housing Affordability Program: <http://www.charlottesville.org/departments-and-services/departments-a-g/commissioner-of-revenue/charlottesville-housing-affordability-program>. Loudoun County Affordable Dwelling Unit Program: <http://www.loudoun.gov/adu>.

² The statute 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 December 2017, when the short-term rate was 1.52 percent, the combined annual rate was 4.52 percent.

The deferral program is rarely used. Administrative problems appear to be the major reason for the unpopularity of deferral programs. Loudoun County had a deferral program in place in the 1990s but terminated it "... because the program was administrative complex, cumbersome and required staff time in direct proportion to the benefit received by the taxpayer.³ The cities of Alexandria, Falls Church, and Fairfax and the counties of Fairfax and Henrico considered deferral but did not adopt it. According to Henrico staff, "The administrative procedures for trading 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."⁴ Another reason for the unpopularity of the programs may be that taxpayers only receive postponement, not removal, of the tax liability. The cities of Charlottesville and Richmond and the county of Middlesex were the only localities reporting a deferral program in 2017.

STATUTORY RATES, SPECIAL TAXES, DUE DATES, PRORATION, AND BILLING PRACTICES

Table 2.1 provides general information associated with real property taxes in Virginia’s localities. The table provides an estimate by locality of both the number of total taxable real estate parcels and the number of residential parcels. Twenty-five cities, 78 counties and 33 towns provided estimates. The total number of parcels in cities ranged from a high of 84,476 (Chesapeake) down to 2,443 (Lexington). Among counties, the number of parcels ranged from a high of 353,733 (Fairfax) down to 3,931 (Highland).

Table 2.1 also lists the statutory (nominal) tax rates. The statutory rate is the rate used by localities and is applied to the assessed value of a property. In the table, statutory rates are listed under calendar year (CY) or fiscal year (FY) columns depending on the locality’s assessment cycle. In most cases the calendar year tax rate listed runs from January 1 to December 31 and the fiscal year rate runs from July 1 to June 30. The provisions explaining the assessment cycle requirements are found in § 58.1-3010 and § 58.1-3011 of the *Code of Virginia*. However, some localities report a calendar year assessment schedule with a fiscal year valuation. Six cities (Chesapeake, Harrisonburg, Martinsville, Roanoke, Salem, and Suffolk) and one county (James City) report this practice. Otherwise, 16 cities and 88 counties reported using the calendar year cycle while 16 cities and 6 counties used fiscal year assessment cycles.

The statutory tax rates were reported to the Cooper Center by all cities and counties and 125 of the responding towns. The text table below lists the averages for the statutory rates from the localities.

Statutory Real Estate Tax Rates per \$100 of Assessed Taxable Value for Localities Reporting, CY 2017 and FY 2018

	Cities and			
	Cities	Counties	Counties	Towns
Mean*	\$1.05	\$0.69	\$0.79	\$0.19
Median	\$1.07	\$0.67	\$0.74	\$0.17
First quartile	\$0.90	\$0.56	\$0.60	\$0.11
Third quartile	\$1.20	\$0.81	\$0.95	\$0.25

* Unweighted

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

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 by § 58.1-3916 of the *Code*.

Most cities have semiannual tax due dates with payments required in June and December. Of the 38 cities, 2 required taxes due annually, 31 semiannually, and 5 quarterly. Among the counties, 32 had annual tax due dates, while 63 had semiannual requirements. Of the towns responding to this question, 92 reported annual due dates, and 33 required 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 is complete and fit to live in. Of the 38 cities, 32 reported prorating taxes while 6 reported not doing so. Among counties, 68 prorated their taxes while 27 did not. Reports from the towns that answered this question indicated that 48 prorated their taxes while 77 did not.

The final column of Table 2.1 pertains to town billing practices. Three possibilities exist: (1) a town sends out its own bills and collects its taxes (TT in the table), (2) a town collects its taxes but the county sends the bills (CT in the table), or (3) a town has the county bill and collect the taxes (CC in the table). Of the towns that answered the question, the overwhelming majority, 115, reported billing and collecting their own taxes. Six said they collected taxes, while in two the county both billed and collected town taxes.

Table 2.2, Table 2.3, and Table 2.4 provide additional information concerning statutory real property tax rates. The *Code* allows localities to add special purpose levies on top of the real property rate for various purposes. Table 2.2 deals with the category of special districts. A special district is organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes to fund special activities such as capital improvements, emergency services, sewer and water services, or pest control within those districts. Twelve cities, 16 counties, and 4 towns reported levying these taxes. The table includes the base (statutory) rate for the locality the district in which the activity takes place, the purpose of the activity, and the special

³ 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.

⁴ Henrico County, *Budget Memo #46*.

rate imposed for that activity. Most special activity taxes are in addition to the base rate, though some are simply a flat fee, and others are a percentage rate based on improvements to the property.

Another special district category is the community development authority (CDA). Such an authority is a district created by the locality based on a petition from the property owners to help develop and maintain desired public infrastructure improvements, such as roads and buildings. The CDA is usually associated with development interests, such as retail centers, industrial centers, or tourism centers. Generally the CDA pays for development by issuing bonds and then having the property owners pay special assessments based on the level of debt. Assessments are levied either by placing a tax, such as \$0.25 per \$100 of assessed value, on the property within the district or by a special assessment each year that determines the benefit from the improvements and allocates them by property value. Depending on how the bond agreement is structured, assessment payments may be made directly to bondholders or to the locality. Table 2.3 lists community development authorities by locality. The table includes the name of the project, the purpose, the size, the bond amount, and, where possible, the current value. Four cities and 8 counties reported having CDAs.

The final category of special districts is that of localities within the Northern Virginia Transportation Authority. Localities within this authority have the ability to tax real property associated with industrial and commercial use up to \$0.125 per \$100 of assessed value to help fund transportation improvements. In 2009, an amendment to § 58.1-3221.3 specified that the revenues generated by the tax were to be used solely for (1) new road construction, design, and right-of-way acquisition, (2) new public transit construction, design, and right-of-way acquisition, (3) capital costs related to new transportation projects, or (4) the issuance costs and debt service on any bonds issued to support capital costs. There are 11 localities in the region of the authority: the cities of Alexandria, Fairfax, Falls Church, Fredericksburg, Manassas, and Manassas Park and the counties of Arlington, Fairfax, Loudoun, Prince William, and Stafford. Of those, one city (Fairfax) and two counties (Arlington and Fairfax) reported implementing the tax, as shown in Table 2.4.

ASSESSMENT PRACTICES, REASSESSMENTS, ASSESSED VALUES

Table 2.5 details assessment practices among localities. The table includes cities and counties, but not towns, because only a small 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 lists whether a locality has a full-time assessor. Twenty-six cities reported employing a full-time property tax assessor while 12 did not. In contrast, only 35 counties had a full-time assessor while 60 did not. This

reflects the fact that many counties reassess property less frequently than cities. No towns had assessors, since towns rely on assessed values established by their host counties.

Columns three, four, five, and six of Table 2.5 provide data on the conduct of general reassessments and cover four questions. (1) Are reassessments done by the locality or contracted out? (2) What is the reassessment frequency? (3) Is physical inspection part of the reassessment? (4) When was the reassessment last done? Regarding the conduct of the general reassessment, 27 cities reported conducting reassessments in-house while 11 reported contracting with outside assessors. Twenty-nine counties reported doing general reassessments in-house, while 66 reported contracting out for services. Section 58.1-3250 of the *Code* 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 reassessment at four-year intervals.⁵ 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 reassess more frequently. A large majority of the cities (30) reassess at one or two year intervals. In contrast, less than three out of ten counties (25) reassess that frequently. Virtually all of the populous cities and counties reassess annually or biennially. Towns rely on their surrounding county to provide assessments, so a town's reassessment occurs with the same frequency as the county's. The reassessment periods are summarized in the table on the following page.

Column seven of Table 2.5 shows information about maintenance assessments. While 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. Thirty-two cities responded that they performed maintenance assessments using staff, while six reported contracting for the work. Among counties, 69 reported performing maintenance reassessments using staff, while 26 reported contracting the work to independent appraisers.

Columns eight and nine of Table 2.5 cover physical inspection. Physical inspection refers to the actual inspection of the property as opposed to computerized mass-appraisal of parcels. If a locality responded that it did not perform physical inspections during the general reassessment, two further questions were asked: (1) Does the locality perform a physical inspection at all? (2) If so, what is the inspection cycle? Among cities that responded, 19 reportedly did not have a physical inspection separate from the general reassessment cycle. Nineteen others reported having a physical inspection cycle, the periods

⁵ The *Code* does not specify which census is to be used.

Reassessment Periods for Real Estate, 2017

Period	Number of Localities		
	Cities	Counties	Total
1 year	19	12	31
2 years	11	15	26
3 years	0	0	0
3-6 years	0	2	2
4 years	8	19	27
4-6 years	0	13	13
5 years	0	3	3
6 years	0	31	31
Other/varies	0	0	0
	38	95	133

ranging anywhere from two to six years. Among counties that responded, 72 indicated they performed physical inspections during general reassessment, while 23 reported having physical inspection cycles ranging anywhere from one to six years.

Table 2.6 addresses percentage change in assessed value between the last two reassessments. Localities reporting a longer number of years between reassessments tend to have larger percentage changes than those with shorter intervals, other things remaining equal. The percentage change is also affected by market conditions. Real estate values peaked in 2007 and after sharp declines in 2008 and 2009 have recovered. Columns two and three refer to the total percentage changes among all parcels in a locality and single-family owner-occupied parcels, respectively. The reported changes in values of single-family parcels in cities ranged from minus 11 percent (Franklin, which reassesses every two years) to plus 12 percent (Fredericksburg, which reassesses every four years), while counties ranged from minus 22 percent (Caroline, which reassesses every five years) to plus 89 percent (Middlesex County, which reassesses every four years).

Columns four through 13 of Table 2.6 provide a breakdown of the change in assessment value by ten percentage intervals, ranging from a decline in value of 20 percent or more to an increase of 20 percent or more. For example, in the city of Martinsville, 46.1 percent of residential parcels decreased in value between 0.1 percent and 4.9 percent and 39.8 percent of the properties had no increase or rose as much as 4.9 percent. Twenty-three cities and 35 counties provided at least some information on the distribution of percentage changes.

Columns 14 and 15 of Table 2.6 provide the locality's reassessment cycle and last reassessment year. As already noted, these are important to take into account when comparing percentage changes among localities.

Columns 16 and 17 of Table 2.6 list the statutory rate in the year before the reassessment and the consequent lower rate offset for those localities whose properties increased in value. The *Code of Virginia* § 58.1-3321 requires, as part of the "truth in taxation state law," that localities report the lower rate offset after each general reassessment in which assessments increase by more than 1 percent. The purpose is to let taxpayers know the equivalent tax rate needed

by a locality to collect an amount of revenue equal to the revenue before the reassessment. For example, assuming a locality with only one house, if the statutory tax rate was \$1.00/\$100, and the house was assessed at \$100,000, the property tax would have been \$1,000. Given a new assessment at \$200,000, the tax would go to \$2,000 if the statutory rate were not changed. The lower rate offset is the tax rate that would yield the same amount as the original tax. In this case, the lower rate offset would amount to \$1,000/\$200,000 or \$0.50/\$100. A total of 18 cities and 31 counties provided their offset rates for comparison with their statutory rates. Usually, the offset rate was lower than the previous year's statutory rate, indicating an increase in property values. However, in some localities, property values dropped. In these cases the locality has provided an increased offset value, indicating how much it would need to raise the rate in order to receive the same revenue as before the reassessment.

Table 2.7 provides unpublished Department of Taxation 2016 data on total taxable assessed value of real estate by category. Taxable assessed value shows property qualifying for use value at its use value, not its market value. The percentage distribution of taxable assessed value is shown for two types of residential property (single-family and multi-family) as well as commercial and industrial property and agricultural property.

The text table on the next page compares the taxable assessed value by category for cities and counties. The total assessed value for all cities amounted to \$262.8 billion. Single-family residential property averaged 65.3 percent of taxable assessed value. Multi-family residential property averaged 9.5 percent of taxable assessed value. Commercial/industrial properties averaged just under one-quarter of the total value at 24.7 percent, while agricultural property values amounted to only 0.4 percent.

The total assessed value of property by category for counties in 2016 amounted to \$797.6 billion. Of that amount, 72.4 percent of assessed value was associated with single-family residential property, 5.4 percent with multi-family residential property, 18.0 percent with commercial/industrial property, and 4.2 percent with agricultural property.

With the total amounts from cities and counties combined, the total assessed valuation amounted to \$1,060.4 billion. Of that, 70.6 percent applied to single-family residential property, 6.4 percent applied to multi-family residential property, 19.7 percent applied to commercial/industrial property, and 3.2 percent to agricultural property.

Looking at the percentage breakdown for each type of locality, in 2016 the share of taxable assessed value for cities in the single-family residential category was between 40 percent and 59.9 percent in 19 cities and 60 percent or more in 19 cities. All cities but Charlottesville, which showed 20.8 percent, had multi-family residential values under 19.9 percent of the total assessed value. Commercial and industrial property was the second most common category with 22 of the cities having between 20 percent and 39.9 percent of their property valuations coming from this type of property. Finally, no city had more than 4 percent of its

Taxable Assessed Value by Category for Cities and Counties, 2016

Locality/Year	Total (\$ Billions)	Single-Family Residential	Multi-family Residential	Commercial/ Industrial	Agricultural
		Percentage	Percentage	Percentage	Percentage
Cities	262.8	65.3	9.5	24.7	0.4
Counties	797.6	72.4	5.4	18.0	4.2
Cities and counties	1,060.4	70.6	6.0	19.7	3.2

property valuation associated with agriculture.

Among counties the breakdown was slightly different. As in cities, the single-family residential value dominated the percentage breakdown. The single-family residential assessment percentage amounted to 60 percent or more for 71 counties. Another 21 received between 40 percent and 59.9 percent of the valuation from single-family residential real estate, while in three counties residential valuations amounted to no more than 39.9 percent of the total taxable assessed value (Buchanan, Dickenson, and Highland). In contrast, only in Arlington county did the multi-family residential average share of value exceed 19.9 percent.

The category with the second highest valuation in counties was commercial and industrial property. Eighty counties had such property valued no higher than 19.9 percent of the total assessed value of property within the locality. In general, the percentage of assessed value in counties

for commercial and industrial properties was less than that for cities (though two counties, coal-rich Dickenson and Buchanan, had the highest percentage valuations of such property). Finally, agricultural property averaged the least total assessed valuation in counties, though the percentage

varied greatly among the individual counties. In 30 counties, valuations associated with agricultural property made up 20 percent or more of the total assessed value within the locality. The percentage in one county (Highland) was 70.0 percent. The taxable assessed values for agriculture were much lower than they would have been without the advantage of use value assessment, a program explained in Sections 4 and 5.

EFFECTIVE TAX RATES

Tax rates are generally discussed in terms of either statutory (nominal) rates or effective rates. The statutory 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 annual assessment/sales ratio study. The department derives the effective rate by multiplying the statutory tax rate by the median assessment ratio. In normal times when property values are rising, the median assessment ratio is usually less than 100 percent because reassessments lag market increases and tend to be conservative. Consequently, the statutory rate is generally higher than the effective rate. However, this may not be true in difficult real estate markets. A limitation of the effective rates published by the Virginia Department of Taxation is that they are not current. The most recent year available at the present time is 2015. Despite the time lag, effective rates are important because they give a more accurate reflection of the differences in real property tax rates across localities.

Table 2.8 shows city and county average effective tax rates in the year 2015. The department makes its computation in order to control for the variance in localities' assessment procedures and timing. Therefore, when comparing tax rates among localities, the reader may wish to consult both Tables 2.1 and 2.8. Table 2.1 shows statutory rates in 2017. Table 2.8 shows statutory and effective rates in 2015. The text table below summarizes the effective tax rates for the localities shown in Table 2.8.

Effective Real Estate Tax Rates, 2015

	Mean		Quartile	
	Unweighted	Weighted	Median	First Third
Cities	\$1.00	----	\$1.02	\$0.84 \$1.15
Counties	\$0.65	----	\$0.63	\$0.53 \$0.75
Cities and counties	\$0.75	\$0.88	\$0.71	\$0.56 \$0.90

Share of Assessed Value of Real Estate by Category, 2016

Share of Taxable Assessed Value (%)	Number of Localities		
	Cities	Counties	Total
Single-family residential			
0 to 19.9	0	0	0
20 to 39.9	0	3	3
40 to 59.9	19	21	40
60 to 79.9	18	53	71
80 to 100	1	18	19
Total	38	95	133
Multi-family residential			
0 to 19.9	37	94	131
20 to 39.9	1	1	2
40 to 59.9	0	0	0
60 to 79.9	0	0	0
80 to 100	0	0	0
Total	38	95	133
Commercial and industrial			
0 to 19.9	10	80	90
20 to 39.9	22	13	35
40 to 59.9	6	0	6
60 to 79.9	0	2	2
80 to 100	0	0	0
Total	38	95	133
Agricultural			
0 to 19.9	38	65	103
20 to 39.9	0	24	24
40 to 59.9	0	5	5
60 to 79.9	0	1	1
80 to 100	0	0	0
Total	38	95	133

It should also be pointed out that the Virginia Department of Taxation does not use the locally reported statutory tax rate in its computations. Instead, it calculates the statutory rate by dividing the real estate levy by the local real estate *taxable assessed value*,⁶ as reported in the local land book. This method of computing the statutory tax rate takes addition of district levies into account.⁷

In 6 cities and 20 counties the statutory rate was less than the effective rate. In one city and eight counties statutory and effective rates were the same. Finally, in 31 cities and 67 counties statutory rates exceeded effective rates.

Statutory and Effective Real Estate Tax Rates, 2015

Comparison of Rates	Number	
	Cities	Counties
Statutory > effective	31	67
Statutory = effective	1	8
Statutory < effective	6	20

The real property tax rates reported in Table 2.8 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 2.8 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:

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

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.⁸ If there were no dispersion, the CD would equal zero.

The text table below summarizes the coefficients of dispersion tabulated for the cities and counties. Thirteen of the cities had CDs of no more than 9.9 percent. Fifteen had CDs between 10 percent and 14.9 percent, 6 had CDs between 15 and 19.9 percent, and 4 had CDs between 20 and 29.9 percent. Counties tended to vary more in the degree of dispersion. Thirteen had CDs between 5 and 9.9 percent, 19

⁶ Taxable assessed value treats property qualifying for use value as taxable at its use value rather than at its full market value.

⁷ Virginia Department of Taxation, *The 2014 Virginia Assessment/Sales Ratio Study* (Richmond, April 2016), p. 37. The study can be found at [http://www.tax.virginia.gov/sites/tax.virginia.gov/files/2014 ASRS FINAL REPORT.pdf](http://www.tax.virginia.gov/sites/tax.virginia.gov/files/2014%20ASRS%20FINAL%20REPORT.pdf).

⁸ Virginia Department of Taxation, *The 2014 Virginia Assessment/Sales Ratio Study*, p. 37.

had CDs between 10 and 14.9 percent, 14 had CDs between 15 and 19.9 percent, 36 had CDs between 20 and 24.9 percent, 8 had CDs between 25 and 29.9 percent, 4 had CDs between 30 and 34.9 percent, and 1 had a CD of 35 percent or more.

There is no upper limit for what is tolerable, but the International Association of Assessing Officers recommends an upper limit of 15 percent for residential properties.⁹ Twenty-eight cities and 32 counties met the 15 percent standard.¹⁰

As one would expect, the quality of local assessments, as measured by the CD is generally better in those localities that reassess annually, biennially, or that have just conducted a general reassessment. In 2015, of the 60 localities with CDs under 15 percent, all but 14 reassessed annually (29), biennially (7), or had just completed general reassessments (10).

Coefficient of Dispersion, 2015

Coefficient of Dispersion (%)	Cities	Counties	Total
0 - 4.9	1	0	1
5 - 9.9	12	13	25
10 - 14.9	15	19	34
15 - 19.9	6	14	20
20 - 24.9	4	36	40
25 - 29.9	0	8	8
30 - 34.9	0	4	4
35 - 39.9	0	1	1
40 - 44.9	0	0	0
45 - 49.9	0	0	0
50 - 54.9	0	0	0
Total	38	95	133

REAL PROPERTY ASSESSMENT APPEALS

Table 2.9 presents data on assessment appeals associated with the real property tax. The year of collection depends on whether the locality tracks its data by fiscal year or calendar year. For a calendar year locality the latest full year at the time of our survey was 2016 and ended December 31, 2016. For a fiscal year locality, the year was usually from July 1, 2016 to June 30, 2017 and its data reflect that period.

The remaining columns refer to results from the appeals process. The first category is for administrative appeals filed and granted. These are appeals usually made directly to the assessor's office and are usually settled within the office. The next category refers to appeals filed before the local board of equalization as well as those granted by the board. If a taxpayer cannot obtain satisfaction from the board, he

⁹ International Association of Assessing Officers, *Standard on Ratio Studies*, (approved April 2013), p. 17. http://www.iaao.org/media/standards/Standard_on_Ratio_Studies.pdf.

¹⁰ The Department of Taxation's study applies to all types of property, not just residential property. Nonetheless, the majority of the measured sales are for single-family residential properties.

has the right to appeal to a judge. The last category covers appeals of this sort.

MISCELLANEOUS ITEMS

Table 2.10 presents miscellaneous taxes and exemptions related to real property. The first is the recreation tax. The *Code* in § 15.2-1807 permits localities to collect a real estate tax for recreation areas and playgrounds that is not to exceed \$0.02/\$100 of the assessed value of a property. This tax was reported by Charlottesville City.

The second column refers to the tax deferral ordinance permitted by § 58.1-3219 regarding the deferral of a portion of real estate tax increases when the tax exceeds 105 percent of the real property tax on property owned by a taxpayer in the previous year. Three localities (Charlottesville City, Richmond City, and Middlesex County) reported implementing this deferral.

The third column refers to the establishment of a tax increment financing fund used to encourage development in certain areas and permitted by § 58.1-3245 of the *Code*. Six

cities (Bristol, Charlottesville, Chesapeake, Newport News, Virginia Beach, and Waynesboro), four counties (Arlington, Augusta, Fairfax, and Hanover), and one town (Front Royal) reported having implemented such a fund.

The fourth column refers to separate real property tax rates for energy-efficient buildings as permitted by § 58.1-3221.2 of the *Code*. Three cities (Charlottesville, Roanoke, and Virginia Beach) and one county (Spotsylvania) reported having special rates for such real estate.

The fifth column lists localities that reported providing a separate real property classification for improvements to real property used in the manufacture of renewable energy. Only the cities of Charlottesville and Roanoke reported having this separate rate.

Finally, the last column refers to low-income grant programs, discussed earlier in this text under the subheading, "Tax Relief Programs." Only the cities of Charlottesville and Norfolk, the county of Arlington, and the town of Vienna reported having these programs.



Table 2.1
Real Property Statutory (Nominal) Tax Rates, CY 2017 and FY 2018

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax
			CY 2017	FY 2018		
Cities (Note: All cities responded to the survey.)						
Alexandria	44,877	42,259	1.13		06/15; 11/15	Yes
Bristol	9,321	8,363	1.17		06/05; 12/05	No
Buena Vista	3,227	2,968		1.21	12/05; 06/05	Yes
Charlottesville	...	...	0.95		06/06; 12/05	Yes
Chesapeake*†	84,476	80,584		1.04	09/30; 12/31; 03/31; 06/05	Yes
Colonial Heights	7,306	6,711	1.20		05/15; 11/15	Yes
Covington	5,045	2,653		0.76	12/05; 06/05	No
Danville	24,328	21,405		0.80	06/05; 12/05	No
Emporia	...	...	0.90		12/05	Yes
Fairfax*	8,762	7,629	1.06		06/21; 12/05	Yes
Falls Church	4,581	4,125	1.315		06/05; 12/05	Yes
Franklin*	3,479	2,905		0.99	12/05; 06/05	Yes
Fredericksburg*	8,441	6,751		0.8	11/15; 05/15	Yes
Galax	...	...	0.73		12/05	No
Hampton*	48,909	45,827		1.24	12/05; 06/05	Yes
Harrisonburg †	12,437	9,979		0.85	12/05; 06/05	Yes
Hopewell	9,948	8,818	1.13		06/15; 12/05	Yes
Lexington	2,443	2,199		1.11	12/05; 06/05	Yes
Lynchburg	...	...		1.11	11/15; 01/15; 03/15; 05/15	Yes
Manassas*	...	...	1.253		12/05; 06/05	Yes
Manassas Park*	...	...		1.55	12/05; 06/05	Yes
Martinsville†	...	...		1.062	06/05; 12/05	Yes
Newport News	52,095	48,600		1.22	06/05; 12/05	Yes
Norfolk*	68,283	57,573		1.15	09/30; 12/05; 03/31; 06/05;	Yes
Norton	2,509	2,389	0.90		05/15; 10/15	Yes
Petersburg	...	...		1.35	09/30; 12/31; 03/31; 06/30	Yes
Poquoson	5,195	5,003		1.07	06/05; 12/05	Yes
Portsmouth*	...	...		1.30	03/31; 06/30; 09/30; 12/31	Yes
Radford	9,563	8,266	0.76		06/05; 12/05	Yes
Richmond*	70,343	59,048	1.20		01/14; 06/14	Yes
Roanoke†	43,482	38,538	1.22		04/05; 10/05	Yes
Salem†	...	...	1.18		06/05; 12/05	Yes
Staunton*	...	...	0.95		06/20; 12/05	No
Suffolk*†	...	...		1.03	12/05; 06/05	Yes
Virginia Beach*	...	...		1.003	06/05; 12/05	Yes
Waynesboro	9,335	8,184	0.87		07/31; 12/05	No
Williamsburg	4,207	3,595		0.57	12/01; 06/01	Yes
Winchester*	9,664	8,187	0.91		06/05; 12/05	Yes
Tax rates for cities:◆						
Unweighted mean			1.05			
Median			1.07			
First quartile			0.90			
Third quartile			1.20			
Counties (Note: All counties responded to the survey.)						
Accomack*	39,851	35,972	0.61		06/05; 12/05	No
Albemarle	44,832	38,976	0.839		06/05; 12/05	Yes
Alleghany	15,735	15,134	0.71		12/05	No
Amelia	9,161	...	0.51		12/05	No
Amherst	18,943	16,071	0.61		06/05; 12/05	Yes
Appomattox	11,050	...	0.65		06/30; 12/05	Yes
Arlington*	64,428	62,080	0.993		06/15; 10/05	Yes
Augusta	39,065	33,610	0.58		06/05; 12/05	Yes
Bath	5,387	4,218		0.50	06/05; 12/05	No
Bedford	49,526	...	0.52		06/05; 12/05	Yes

... No response.

* Locality reported having additional levies for special district, community development or mass transportation purposes. See Tables 2.2, 2.3, and 2.4 for a listing of these taxes.

† The locality assesses as of January 1st but does not place the values on its tax roll until the fiscal year beginning July 1st.

◆ Combined data for calendar year and fiscal year.

Table 2.1 Real Property Statutory (Nominal) Tax Rates, CY 2017 and FY 2018 (continued)

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax
			CY 2017	FY 2018		
Counties (continued)						
Bland	6,449	...	0.60		12/05	Yes
Botetourt	19,826	16,770	0.79		11/01	Yes
Brunswick	16,027	12,003	0.52		12/05	No
Buchanan	...	...	0.39		12/05	No
Buckingham	13,433	...	0.55		06/05; 12/05	Yes
Campbell	...	...	0.52		12/05	Yes
Caroline	23,211	20,255	0.83		06/05; 12/05	Yes
Carroll	32,067	27,171	0.695		12/05	Yes
Charles City	...	...	0.72		06/05; 12/05	No
Charlotte	12,886	...		0.53	12/05; 06/05	No
Chesterfield*	130,754	124,410	0.96		06/05; 12/05	Yes
Clarke	...	...	0.71		06/05; 12/05	Yes
Craig	5,021	...	0.59		06/05; 12/05	No
Culpeper	22,065	...	0.67		12/05	Yes
Cumberland	8,965	7,011	0.78		06/15; 11/15	Yes
Dickenson	19,489	...	0.56		06/05; 12/05	No
Dinwiddie	20,391	16,579	0.79		06/05; 12/05	Yes
Essex	9,830	7,887	0.88		06/05; 12/05	No
Fairfax*	353,733	342,551	1.13		07/28; 12/05	Yes
Fauquier*	32,557	26,660	1.039		06/05; 12/05	Yes
Floyd	14,139	13,852	0.55		06/05; 12/05	Yes
Fluvanna	15,480	...	0.907		06/05; 12/05	Yes
Franklin	...	...	0.55		12/05	Yes
Frederick*	44,600	43,421	0.60		06/05; 12/05	Yes
Giles	13,353	11,132	0.63		06/30; 12/05	Yes
Gloucester*	...	...	0.695		06/30; 12/05	Yes
Goochland*	...	...	0.53		06/05; 12/05	Yes
Grayson	17,333	13,871	0.49		12/05	Yes
Greene	10,350	...	0.775		06/05; 12/05	No
Greensville	7,860	3,346	0.67		12/05	No
Halifax	...	...	0.48		06/05; 12/05	No
Hanover*	46,721	42,034	0.81		06/05; 10/05	Yes
Henrico*	113,782	108,929	0.87		06/05; 12/05	Yes
Henry	...	...	0.488		12/05	No
Highland	3,931	...	0.42		12/05; 06/05	Yes
Isle of Wight	19,461	16,193		0.85	12/05; 06/05	Yes
James City†	...	...		0.84	06/05; 12/05	Yes
King & Queen	...	...	0.53		12/05	No
King George	...	...	0.70		06/05; 12/05	Yes
King William	10,347	8,598	0.90		06/25; 12/05	Yes
Lancaster	15,934	12,772	0.59		12/05	No
Lee	19,115	15,154	0.619		12/05	No
Loudoun*	134,858	129,368	1.125		06/05; 12/05	Yes
Louisa	...	...	0.72		12/05	Yes
Lunenburg	11,830	...	0.38		06/05; 12/05	Yes
Madison	9,127	...	0.68		06/05; 12/05	No
Mathews	11,248	10,588	0.575		06/15; 12/05	Yes
Mecklenburg	32,925	...		0.42	06/05; 12/05	Yes
Middlesex	12,487	12,236		0.56	05/05; 12/05	Yes
Montgomery	36,987	34,194	0.89		06/05; 12/05	Yes
Nelson	16,464	15,627	0.72		06/05; 12/06	Yes
New Kent*	19,007	17,461	0.83		12/05	Yes
Northampton	14,452	12,938	0.83		12/05	Yes
Northumberland	18,526	17,038	0.56		12/05	No
Nottoway	11,787	8,686	0.50		12/05	Yes
Orange	20,316	19,760	0.804		06/05; 12/05	Yes
Page	20,484	18,708	0.66		06/05; 12/05	Yes
Patrick	...	...	0.57		06/05; 12/05	No
Pittsylvania	48,076	40,453	0.59		06/05; 12/05	No
Powhatan	14,806	13,206		0.885	11/05; 06/05	Yes

... No response.

* Locality reported having additional levies for special district, community development or mass transportation purposes. See Tables 2.2, 2.3, and 2.4 for a listing of these taxes.

† The locality assesses as of January 1st but does not place the values on its tax roll until the fiscal year beginning July 1st.

Table 2.1 Real Property Statutory (Nominal) Tax Rates, CY 2017 and FY 2018 (continued)

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax	Town Billing Practice
			CY 2017	FY 2018			
Counties (continued)							
Prince Edward	13,225	10,512	0.51		12/05	Yes	
Prince George	...	...	0.86		06/05; 12/05	Yes	
Prince William*	141,632	...	1.125		07/15; 12/05	Yes	
Pulaski	...	...	0.64		06/05; 12/05	Yes	
Rappahannock	5,827	3,945	0.70		12/05	No	
Richmond	6,895	5,553	0.70		12/05	No	
Roanoke	44,127	40,968	1.09		06/05; 12/05	Yes	
Rockbridge	27,299	3,315	0.70		06/05; 12/05	Yes	
Rockingham	47,000	39,000	0.74		06/05; 12/05	Yes	
Russell	...	...	0.63		06/11; 11/25	No	
Scott	20,645	20,346	0.74		11/20	Yes	
Shenandoah	32,428	28,167	0.60		06/05; 12/05	No	
Smyth	21,887	17,484	0.74		12/05	Yes	
Southampton	16,190	9,232	0.85		12/05	Yes	
Spotsylvania*	61,624	59,045	0.85		06/05; 12/05	Yes	
Stafford*	53,094	50,284	0.99		06/05; 12/05	Yes	
Surry	6,051	4,635	0.71		12/05	Yes	
Sussex	8,959	6,494	0.58		12/05	Yes	
Tazewell	30,454	28,409	0.55		12/05	Yes	
Warren*	24,663	22,925	0.65		06/05; 12/05	Yes	
Washington	37,779	30,732	0.63		05/20; 11/20	No	
Westmoreland	34,566	25,798	0.60		12/05	Yes	
Wise	27,045	...	0.60		05/31; 10/31	Yes	
Wythe*	19,115	16,248	0.49		12/05	Yes	
York	24,302	22,730	0.795		06/25; 12/05	Yes	
Tax rates for counties: ♦							
Unweighted mean			0.69				
Median			0.67				
First quartile			0.56				
Third quartile			0.81				
Tax rates for cities and counties: ♦							
Unweighted mean			0.79				
Median			0.74				
First quartile			0.60				
Third quartile			0.95				
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		05/20; 11/20	No	TT
Accomac	...	...	0.09		12/06	No	TT
Altavista	1,900	1,391	0.08		12/05	Yes	TT
Appomattox	...	...	0.13		09/30	Yes	TT
Ashland	2,516	1,933	0.09		01/15	No	TT
Bedford	3,402	2,860	0.32		06/05; 12/05	Yes	TT
Berryville	...	...		0.19	06/05; 12/05	Yes	TT
Big Stone Gap	...	...	0.44		12/05	Yes	TT
Blacksburg	9,226	...	0.25		06/05; 12/05	Yes	TT
Blackstone	2,613	...	0.22		12/15	No	TT
Bluefield	...	...	0.188		12/05	No	TT
Boones Mill	...	...	0.12		02/28	No	TT
Bowling Green	...	...	0.13		12/05	No	TT
Boyce	...	...		0.025	12/05	No	CT
Boydton	...	...		0.33	01/01	No	TT
Boykins	...	...	0.20		12/05	No	CT
Bridgewater	1,926	...	0.09		06/05; 12/05	Yes	TT
Broadway	...	...	0.07		12/05	No	TT
Brookneal	...	...	0.17		12/05	No	CT
Buchanan	...	...	0.19		12/05	No	TT

... No response.

* Locality reported having additional levies for special district, community development or mass transportation purposes. See Tables 2.2, 2.3, and 2.4 for a listing of these taxes.

♦ Combined data for calendar year and fiscal year.

Key to abbreviations for "Town Billing Practices":

CC: County bills/County collects; CT: County bills/Town collects; TT: Town bills/Town collects.

Table 2.1 Real Property Statutory (Nominal) Tax Rates, CY 2017 and FY 2018 (continued)

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax	Town Billing Practice
			CY 2017	FY 2018			
Towns (continued)							
Cape Charles	1,813	1,728	0.326		12/05	Yes	TT
Cedar Bluff	695	...	0.19		12/05	No	TT
Charlotte Court House	...	...	0.09		12/05	No	...
Chase City	...	...		0.40	01/31	Yes	CT
Chatham	930	782	0.25		12/05	Yes	TT
Chilhowie	...	...	0.17		12/05	Yes	TT
Christiansburg	10,416	9,031	0.16		12/05	Yes	TT
Claremont	...	...		0.05	12/05	No	TT
Clarksville	...	...		0.28	02/01	Yes	TT
Cleveland	...	...	0.015		01/01	No	TT
Clifton Forge	...	...		0.21	06/05; 12/05	No	TT
Clintwood	...	...	0.11		06/05; 12/05	No	CC
Coeburn	...	...	0.20		12/05	No	TT
Colonial Beach	...	...		0.70	06/05; 12/05	No	TT
Courtland	...	...	0.19		04/01	Yes	TT
Culpeper*	6,420	...	0.11		01/31	Yes	TT
Damascus	...	...	0.46		05/20; 11/20	No	TT
Dayton	...	...	0.08		06/05; 12/05	Yes	TT
Dillwyn	...	...	0.046		12/05	No	TT
Drakes Branch	...	...		0.27	02/15	No	TT
Dublin	813	725	0.21		06/05; 12/05	Yes	TT
Dumfries	...	...	0.19		06/05; 12/05	No	TT
Dungannon	130	130		0.12	12/20	No	TT
Eastville	...	...	0.05		12/05	No	TT
Edinburg	...	...	0.19		06/05; 12/05	Yes	TT
Elkton	...	...	0.085		12/05	No	TT
Farmville	...	...	0.12		12/15	No	TT
Floyd	...	...	0.079		12/05	No	TT
Front Royal	...	...	0.135		06/05; 12/05	Yes	TT
Gate City	1,509	...		0.33	12/20	Yes	TT
Glade Spring	...	...	0.23		05/20; 11/20	Yes	TT
Glen Lyn	...	...	0.25		12/05	No	TT
Gordonsville	802	716	0.10		06/05; 12/05	Yes	TT
Gretna	...	...	0.22		12/05	No	TT
Grottoes	...	...	0.12		12/05	No	...
Grundy	...	...	0.22		12/05	Yes	TT
Hamilton	...	...	0.28		06/05; 12/05	No	TT
Haymarket	...	...	0.146		12/05	No	TT
Haysi	...	...		0.15	12/05; 06/05	No	CC
Herndon	6,920	6,284	0.265		07/28; 12/05	Yes	TT
Hillsville	...	...	0.22		12/05	Yes	TT
Honaker	...	...		0.15	12/11	Yes	TT
Hurt	...	...	0.15		12/05	No	TT
Independence	...	...		0.148	12/05	No	TT
Ivor	...	...	0.12		02/01	No	TT
Kenbridge	...	...	0.41		06/15; 12/15	No	TT
Keysville	...	...	0.16		12/05	No	TT
Kilmarnock	...	...	0.10		12/05	Yes	TT
La Crosse	...	...		0.31	12/31	Yes	TT
Lawrenceville	936	...	0.30		01/05	No	TT
Lebanon	2,774	...	0.20		12/12	No	TT
Leesburg	16,661	14,666	0.184		06/05; 12/05	No	TT
Louisa	...	...	0.164		01/15	No	TT
Lovettsville*	...	...	0.21		12/05	Yes	TT
Luray	2,742	2,232	0.29		06/05; 12/05	No	TT

... No response.

* Locality reported having additional levies for special district, community development or mass transportation purposes. See Tables 2.2, 2.3, and 2.4 for a listing of these taxes.

Key to abbreviations for "Town Billing Practices":

CC: County bills/County collects; CT: County bills/Town collects; TT: Town bills/Town collects.

Table 2.1 Real Property Statutory (Nominal) Tax Rates, CY 2017 and FY 2018 (continued)

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax	Town Billing Practice
			CY 2017	FY 2018			
Towns (continued)							
Madison	...	...		0.082	06/01	No	TT
Marion*	2,944	2,423	0.17		12/15	No	TT
McKenney	...	...	0.09		12/31	No	TT
Middleburg	...	...	0.165		12/05	Yes	TT
Mineral	...	...	0.24		01/15	No	TT
Monterey	...	...	0.10		12/05	No	CT
Montross	...	...	0.05		12/05	No	TT
Mount Jackson	...	...	0.14		12/05	No	TT
Narrows	...	...	0.49		12/05	No	TT
New Market	...	...	0.14		06/05; 12/05	No	TT
Occoquan	...	...	0.11		02/15	No	TT
Onancock	883	...	0.32		12/05	No	TT
Orange	1,750	1,515	0.175		06/05; 12/05	Yes	TT
Pamplin	...	...		0.35	06/30	No	TT
Pembroke	...	...	0.326	0.326	03/05	Yes	TT
Pulaski	...	...	0.34		06/05; 12/05	Yes	TT
Purcellville*	...	...	0.22		06/05; 12/05	Yes	TT
Quantico	...	...	0.25		12/01	No	TT
Remington	347	290	0.125		03/05	Yes	TT
Richlands	...	...	0.16		12/31	No	TT
Rocky Mount	2,645	...	0.13		02/28	Yes	TT
Round Hill	...	...		0.18	12/05	No	TT
Rural Retreat	885	823	0.189		12/05	No	TT
Saint Paul	557	448	0.18		12/05	Yes	TT
Saltville	...	...	0.25		12/05	No	TT
Smithfield	...	...	0.16		12/05	Yes	TT
South Boston	5,954	...	0.21		12/05	No	TT
South Hill	...	...		0.34	01/05	Yes	TT
Stanley	...	...	0.25		06/05; 12/05	No	TT
Stephens City	...	...		0.106	07/05; 12/05	No	TT
Stony Creek	210	199	0.06		12/05	Yes	TT
Strasburg	3,234	...	0.16		06/05; 12/05	No	TT
Stuart	...	...	0.172		12/31	No	TT
Tappahannock	...	...	0.10		12/05	Yes	TT
Tazewell	...	...	0.25		12/05	Yes	TT
Timberville	...	...	0.115		12/31	No	CT
Urbanna	...	...	0.23		12/05	Yes	TT
Victoria	...	...	0.18		12/05	Yes	TT
Vienna	5,986	5,420	0.225		07/28; 12/05	No	TT
Vinton	...	...	0.07		06/05; 12/05	Yes	TT
Virgilina	...	...	0.10		12/05	No	TT
Wachapreague	...	...	0.13		12/05	No	TT
Wakefield	...	...	0.093		02/05	No	TT
Warrenton	4,179	...	0.05		06/15; 12/15	Yes	TT
Warsaw	...	...	0.13		12/05	Yes	TT
West Point	...	...	0.72		08/05	No	TT
Windsor	...	...	0.10		12/05	No	TT
Wise	...	...	0.30		12/05	Yes	TT
Woodstock	2,500	2,140	0.016		06/05; 12/05	No	TT
Wytheville	...	...	0.155		12/15	No	TT
Tax rates for towns: ♦							
Unweighted mean			0.19				
Median			0.17				
First quartile			0.11				
Third quartile			0.25				

... No response.

♦ Combined data for calendar year and fiscal year.

* Locality reported having additional levies for special district, community development or mass transportation purposes. See Tables 2.2, 2.3, and 2.4 for a listing of these taxes.

Key to abbreviations for "Town Billing Practices":

CC: County bills/County collects; CT: County bills/Town collects; TT: Town bills/Town collects.

Table 2.2

Additional Real Property Special District Tax Levies for Special Purposes, 2017

Locality	Base Rate (\$) Per \$100 of Assessed Value	District	Purpose	District Rate (\$) Per \$100 of Assessed Value
Cities (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)				
Chesapeake	1.04	Mosquito Control	Mosquito control	0.01
Fairfax	1.062	Special Tax District	Downtown revitalization	0.06
Franklin	0.99	Downtown Service District Tax	Downtown revitalization	0.24
Hampton	1.24	Coliseum Central	Revitalization	0.07
		Downtown Hampton	Revitalization	0.20
Manassas	1.253	Fire/Rescue	Fire and rescue services	0.187
		Owens Brooke	upkeep of private streets	0.124
Norfolk	1.15	Downtown Improvement	Revitalization	0.16
Richmond	1.20	Riverfront Manufacturing	Revitalization	0.35
		Riverfront Canal Properties	Revitalization	0.08
		Riverfront Developing Properties	Revitalization	0.04
		General District	Revitalization	0.05
		Riverfront Predevelopment	Revitalization	1.90
Roanoke	1.22	Williamson Rd. Special Tax Dist.	Beautification	0.10
		Downtown Special Tax Dist.	Beautification	0.10
Staunton	0.95	Downtown Service	Government services improvement	0.15
Suffolk	1.03	Downtown Business Overlay District	Business improvement	0.105
		Route 17	Infrastructure	0.24
Virginia Beach	1.003	Bayville Creek SSD	Neighborhood dredging	0.363
		Hurds Cove	Neighborhood dredging	0.438
		Sandbridge District	Sand replenishment	0.06
		Gills Cove SSD	Neighborhood dredging	0.063
		Shadowlawn SSD	Neighborhood dredging	0.1594
		Old Donation Creek SSD	Neighborhood dredging	0.184
		Harbour Point SSD	Neighborhood dredging	0.079
		Central Business District	Parking garage	0.45
		Chesopeian SSD	Neighborhood dredging	0.2913
Winchester	0.91	Old Town Secondary	Promotion infrastructure	0.13
		Old Town Primary	Promotion infrastructure	0.23
Counties (Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)				
Accomack	0.61	Atlantic/Captain's Cove Grnbckville	Mosquito control	0.025
		#1 Island	Fire	0.035
		#2-Atlantic	Emergency medical technician svc.	0.12
		#2-Atlantic	Fire	0.035
		#3-Metompkin	Emergency medical technician svc.	0.12
		#3-Metompkin	Fire	0.035
		#4-Lee	Fire	0.035
		#4-Lee	Emergency medical technician svc.	0.12
		#5-Pungoteague	Fire	0.035
		#5-Pungoteague	Emergency medical technician svc.	0.12
Arlington	0.993	Ballston BID	Business district services	0.045
		Rosslyn BID (B)	Business district services	0.078
		Crystal City BID	Business district services	0.043
		Arlington Sanitary District	Storm water maintenance	0.013
		Arlington Transit Services	Transportation	0.125
Chesterfield	0.96	Center Pointe Service District	Transportation improvements	0.15
		Eastern Midlothian Service District	Landscaping improvements	0.03
		Towne Center Southport Service District	Landscaping improvements	0.02
Fairfax	1.13	State Route 28 Transportation	Improvement district	0.18
		Dulles Rail Ph 2 West	Rail transportation improvement	0.20
		Transportation	Transportation improvement	0.125
		Dranesville Serv.Dist.#1A 1A1to1A9, 1A11, 1A12, 1A2, 1A61	Community center	0.023
		173 Sanitary Districts	Gypsy moth control	0.001
		Tyson Service District	Transportation improvement	0.05
		Pest Infestation Prevention	Gypsy moths cankerworms	0.001
		Lee Serv. Dist.#1A	Community center	0.02
		Dulles Rail Ph 1 East	Improvement district	0.17
		Stormwater Service District 1	Stormwater control	0.0275
Hunter Mill Serv.Dist.#5 5A	Community center	0.047		

Table 2.2 Additional Real Property Special District Tax Levies for Special Purposes, 2017 (continued)

Locality	Base Rate (\$) Per \$100 of Assessed Value	District	Purpose	District Rate (\$) Per \$100 of Assessed Value
Counties (continued)				
Fairfax (cont)		175 Sanitary Districts	Base Rate	1.13
		Lake Barcroft Watershed	Improvement district	0.124
		Dranesville Serv.Dist#3467	Community center	0.023
		116 Sanitary Districts	Leaf collection	0.013
Fauquier	1.039	Bethel Academy	Street improvement	\$522.06/Parcel
		Fire and Rescue	Provide EMS	0.058
		Marshall	Street lights	0.005
		Conservation Easement	Fund PDR program	0.006
Gloucester	0.695	Gloucester Point	Sanitary district	0.01
		Gloucester	Sanitary district	0.01
		MSQ	Mosquito district	0.01
Goochland	0.53	Tuckahoe Creek Service District	Water and sewer	0.32
Hanover	0.81	Castlewood Service District	Recycling fees	\$20.50 flat fee
		Hickory Ridge Service District	Recycling fees	\$20.50 flat fee
		Ashcreek Service District	Recycling fees	\$20.50 flat fee
		Royal Glen Service District	Recycling fees	\$20.50 flat fee
		Kings Charter Service District	Recycling fees	\$20.50 flat fee
		Craney Island Farms Service District	Recycling fees	\$20.50 flat fee
		Atlee Manor Sewer Service District	Public sewer service	\$780 flat fee
		Reardon's Ridge Service District	Recycling fees	\$20.50 flat fee
		Deer Valley Service District	Recycling fees	\$20.50 flat fee
		Rutland Service District	Recycling fees	\$20.50 flat fee
		Atlee Ridge Service District	Recycling fees	\$20.50 flat fee
		Milestone Service District	Recycling fees	\$20.50 flat fee
		Somerset Service District	Recycling fees	\$20.50 flat fee
		Madison Springs Service District	Recycling fees	\$20.50 flat fee
		Providence Service District	Recycling fees	\$20.50 flat fee
		Ashland Park Service District	Recycling fees	\$20.50 flat fee
Henrico	0.87	Sanitary #12	Street lights	0.01
		Sanitary #2	Street lights	0.003
		Sanitary #3.1	Street lights	0.031
		Sanitary #23	Street lights	0.001
		Sanitary #3	Street lights	0.01
Loudoun	1.125	Metrorail	Phase 2 metro construction	0.20
		Rt. 28	Transportation	0.18
New Kent	0.83	SD 1	Service district	0.15
Prince William	1.125	Lake Jackson Sanitary and Service	Sanitary and service district	0.165
		Mosquito and forest pest mgt.	Service district	0.0025
		Bull Run Mountain Service District	Service district	0.1311
		234 Bypass Transportation	Transportation improvement district	0.02
		Fire and Rescue	Provide EMS	0.0792
Spotsylvania	0.85	Massaponax Special Service	Cover infrastructure	0.12
		Harrison Crossing Special Svc District	Cover infrastructure	0.25
		Lee Hill West Special Svc District	Cover infrastructure	0.75
		Lee Hill East Special Svc Dist	Cover infrastructure	0.25

Table 2.2 Additional Real Property Special District Tax Levies for Special Purposes, 2017 (continued)

Locality	Base Rate (\$) Per \$100 of Assessed Value	District	Purpose	District Rate (\$) Per \$100 of Assessed Value
Counties (continued)				
Warren	0.65	South River Estates	Sanitary district	\$300 per lot + 0.05/100 of improvements
		High Knob	Sanitary district	\$383 per unimproved lot; \$620 per improved lot
		Riverside	Sanitary district	\$60 per lot+0.17/100 of improvements
		Shenandoah Shores	Sanitary district	\$120 per lot + 0.20 per 100 of improvements
		Cedarville Heights	Sanitary district	\$50 per lot
		Blue Mountain	Sanitary district	\$65 per lot + 0.28/100 of improvements
		Skyland Estates	Sanitary district	0.35/100 on lot + 0.35/100 on improvements
		Linden Heights	Sanitary district	\$350 per lot
		Shenandoah Farms Sanitary District	Sanitary district	\$250 per unimproved lot; \$285 per improved lot
Wythe	0.49	Shangri-La	Sanitary district	\$385 per lot
		Lake Front Royal	Sanitary district	\$450 per lot
		Whetstone/Vineland A	Road improvement	0.63
		Whetstone/Vineland B	Road improvement	0.32
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.)				
Culpeper	0.11	Lafayette Ridge Special Tax District	Road improvement	0.08
		Willow Shade Special Tax District	Road improvement	0.03
		Southridge Special Tax District	Road improvement	0.06
Lovettsville	0.21	Frye Court Service Tax District	Sewer lift station	0.275
Marion	0.17	Downtown Special Service District	Business improvement	0.17
Purcellville	0.22	Fireman's Field Service Tax District	Fire and rescue	0.035

**Table 2.3
Community Development Authorities Requiring a Special Purpose Real Property Levy, 2017**

Locality	Project	Purpose	Acres	Bond Amount (\$ Mil.)	Current Value (\$ Mil.)
Cities (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)					
Fredericksburg	Celebrate Virginia South	Public improvements	319	25	203.88
Hampton	H2O	Improvements	25	9.44	...
	Peninsula Town Center	Improvements	72	92.85	...
Manassas Park	Park Center	Special assessment bonds	7	12.35	31.85
Portsmouth	Newport	Residential improvement	160	...	...
Counties (Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)					
Chesterfield	Watkins Centre	Transportation improvement	488	20.00	17.17
	Chippenham Place	Mixed-use development	82	...	69.18
	Magnolia Green	Infrastructure improvement	1,339	...	315.82
Fairfax	Mosaic	Merrifield town center	31	65.65	52.78
Hanover	Bell Creek	Public improvements	331	19	113.85
	Lewistown	Public Improvements	186	28.5	31.6
Loudoun	Dulles Town Center	Area development	335	29.48	539.97
	Tall Oaks Water and Sewer	Water and sewer extension	12	1.12	7.80
New Kent	Farms of New Kent	Area development	1,971	...	94.81
Roanoke	South Peak	Area development	93	7	34.35
Stafford	Celebrate Virginia	Public improvements	631	31.00	...
	Embrey Mill	Public improvements	1,309	21.00	...
York	Marquis Mall #3	Mall development	69	...	2.18
	Marquis Mall #4	Mall development	2	...	0.3
	Marquis Mall #5	Mall development	16	...	10.35
	Marquis Mall #6	Mall development	2	...	3.26
	Marquis Mall #7	Mall development	9	...	9.76
	Marquis Mall #8	Mall development	4	...	3.62
	Marquis Mall #9	Mall development	7	...	6.96
	Marquis Mall #10	Mall development	1	...	0.19
	Marquis Mall #11	Mall development	2	...	0.26
	Marquis Mall #12	Mall development	113	...	1.72
	Marquis Mall --	Mall development	13	...	5.88

... No response to the question.

Table 2.4
Special Purpose Real Property Tax Levies on Commercial Property in Northern Virginia Transportation Authority Region, 2017

Locality	Tax Rate per \$100 of Assessed Value	
	Base Rate (\$)	Additional Rate (\$)
Cities (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)		
Fairfax	1.06	0.10
Counties (Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)		
Arlington	0.993	0.12
Fairfax	1.13	0.12

**Table 2.5
Real Property Assessment Procedures for Virginia Localities, 2017**

Locality	Employs Full-time Assessor	Conduct of General Reassessments				Maintenance Assessments		
		Contracted or In-house	Reassessment Frequency (Years)	Physical Insp. Part of Reassessment	Last Done	Contracted or In-house	Physical Inspection Cycle	Inspection Cycle (Years)
Cities (Note: All cities responded to the survey.)								
Alexandria	Yes	In-house	Annually	No	1/17	In-house	Yes	3 to 6
Bristol	No	Contracted	Four	Yes	1/17	Contracted	N/A	
Buena Vista	No	Contracted	Four	Yes	7/16	Contracted	N/A	
Charlottesville	Yes	In-house	Annually	No	1/16	In-house	Yes	5
Chesapeake	Yes	In-house	Annually	No	7/17	In-house	Yes	5
Colonial Heights	Yes	In-house	Two	No	1/16	In-house	Yes	4
Covington	No	Contracted	Four	Yes	7/15	In-house	N/A	
Danville	Yes	In-house	Two	No	7/16	In-house	N/A	
Emporia	No	Contracted	Two	No	1/16	Contracted	Yes	6
Fairfax	Yes	In-house	Annually	No	1/17	In-house	Yes	4
Falls Church	Yes	In-house	Annually	No	1/17	In-house	Yes	3
Franklin	No	Contracted	Two	Yes	7/16	Contracted	N/A	
Fredericksburg	No	Contracted	Four	Yes	7/16	In-house	N/A	
Galax	No	Contracted	Four	Yes	1/16	In-house	N/A	
Hampton	Yes	In-house	Annually	No	7/17	In-house	Yes	5
Harrisonburg	Yes	In-house	Annually	Yes	1/17	In-house	N/A	
Hopewell	Yes	In-house	Two	No	1/17	In-house	Yes	3 to 6
Lexington	No	Contracted	Four	Yes	7/14	Contracted	N/A	
Lynchburg	Yes	In-house	Two	No	7/15	In-house	Yes	4
Manassas	Yes	In-house	Annually	No	1/17	In-house	Yes	5
Manassas Park	No	Contracted	Annually	No	7/17	Contracted	Yes	5
Martinsville	Yes	In-house	Two	Yes	7/15	In-house	N/A	
Newport News	Yes	In-house	Annually	Yes	7/17	In-house	N/A	
Norfolk	Yes	In-house	Annually	No	7/17	In-house	Yes	4 to 6
Norton	No	In-house	Four	Yes	1/16	In-house	N/A	
Petersburg	Yes	In-house	Annually	No	7/17	In-house	Yes	3
Poquoson	Yes	In-house	Two	No	7/15	In-house	N/A	
Portsmouth	Yes	In-house	Annually	No	7/16	In-house	Yes	5
Radford	No	Contracted	Four	Yes	1/16	In-house	N/A	
Richmond	Yes	In-house	Annually	No	1/17	In-house	Yes	3
Roanoke	Yes	In-house	Annually	No	7/17	In-house	Yes	4
Salem	Yes	In-house	Annually	No	7/17	In-house	Yes	3
Staunton	Yes	In-house	Two	Yes	1/15	In-house	N/A	
Suffolk	Yes	In-house	Annually	No	7/14	In-house	N/A	
Virginia Beach	Yes	In-house	Annually	No	7/16	In-house	N/A	
Waynesboro	Yes	In-house	Two	Yes	1/17	In-house	N/A	
Williamsburg	Yes	In-house	Annually	No	7/17	In-house	Yes	4
Winchester	No	Contracted	Two	Yes	1/17	In-house	N/A	
Counties (Note: All counties responded to the survey)								
Accomack	Yes	In-house	Two	No	1/16	In-house	Yes	4
Albemarle	Yes	In-house	Annually	No	1/17	In-house	Yes	3 to 6
Alleghany	No	Contracted	Six	Yes	1/13	Contracted	N/A	
Amelia	No	Contracted	Six	Yes	1/12	Contracted	N/A	
Amherst	No	Contracted	Six	Yes	1/14	In-house	N/A	
Appomattox	Yes	Contracted	Six	Yes	1/14	In-house	N/A	
Arlington	Yes	In-house	Annually	No	1/17	In-house	Yes	4
Augusta	Yes	Contracted	Five	Yes	1/14	In-house	N/A	
Bath	No	Contracted	Four/six	Yes	7/17	In-house	N/A	
Bedford	No	Contracted	Four	Yes	1/15	Contracted	N/A	
Bland	No	Contracted	Four/six	Yes	1/14	In-house	N/A	
Botetourt	No	Contracted	Six	Yes	1/16	Contracted	N/A	
Brunswick	No	Contracted	Six	Yes	1/12	In-house	N/A	
Buchanan	No	Contracted	Six	Yes	1/15	In-house	N/A	
Buckingham	No	Contracted	Four/six	Yes	1/14	In-house	N/A	

N/A Not applicable

Table 2.5 Real Property Assessment Procedures for Virginia Localities, 2017 (continued)

Locality	Employs Full-time Assessor	Conduct of General Reassessments				Maintenance Assessments		
		Contracted or In-house	Reassessment Frequency (Years)	Physical Insp. Part of Reassessment	Last Done	Contracted or In-house	Physical Inspection	Cycle (Years)
Counties (continued)								
Campbell	No	Contracted	Four	No	1/15	In-house	Yes	Varies
Caroline	No	Contracted	Five	Yes	1/16	Contracted	N/A	
Carroll	No	Contracted	Four/six	Yes	1/17	In-house	N/A	
Charles City	No	Contracted	Four	Yes	1/14	In-house	N/A	
Charlotte	No	Contracted	Six	No	7/13	Contracted	N/A	
Chesterfield	Yes	In-house	Annually	No	1/17	In-house	Yes	6
Clarke	No	Contracted	Six	Yes	1/16	Contracted	N/A	
Craig	No	Contracted	Six	Yes	1/12	In-house	N/A	
Culpeper	Yes	In-house	Two	Yes	1/17	In-house	N/A	
Cumberland	No	Contracted	Six	Yes	1/14	In-house	N/A	
Dickenson	No	Contracted	Six	Yes	1/12	In-house	N/A	
Dinwiddie	No	Contracted	Six	Yes	1/13	In-house	N/A	
Essex	No	Contracted	Four	Yes	1/17	In-house	N/A	
Fairfax	Yes	In-house	Annually	No	1/17	In-house	Yes	6
Fauquier	No	In-house	Four	Yes	1/14	Contracted	N/A	
Floyd	No	Contracted	Four/six	Yes	1/15	Contracted	N/A	
Fluvanna	No	Contracted	Two	No	1/15	Contracted	Yes	4
Franklin	No	Contracted	Four	Yes	1/16	Contracted	N/A	
Frederick	Yes	In-house	Two	Yes	1/15	In-house	N/A	
Giles	No	Contracted	Four/six	Yes	1/15	In-house	N/A	
Gloucester	Yes	In-house	Two	No	1/15	In-house	N/A	
Goochland	Yes	In-house	Annually	Yes	1/15	In-house	N/A	
Grayson	No	Contracted	Six	Yes	1/10	In-house	N/A	
Greene	No	Contracted	Two	Yes	1/15	Contracted	N/A	
Greensville	No	Contracted	Six	Yes	1/14	Contracted	N/A	
Halifax	Yes	In-house	Two	No	1/14	In-house	Yes	2
Hanover	Yes	In-house	Annually	No	1/16	In-house	Yes	3
Henrico	Yes	In-house	Annually	No	1/16	In-house	Yes	3
Henry	Yes	In-house	Four	Yes	1/13	In-house	N/A	
Highland	No	Contracted	Six	Yes	1/12	Contracted	N/A	
Isle of Wight	No	Contracted	Four	Yes	7/15	Contracted	N/A	
James City	Yes	In-house	Two	No	7/14	In-house	Yes	Varies
King & Queen	No	Contracted	Six	Yes	1/12	In-house	N/A	
King George	No	Contracted	Four	Yes	1/14	Contracted	N/A	
King William	No	Contracted	Four	Yes	1/15	In-house	N/A	
Lancaster	No	Contracted	Four/six	Yes	1/13	In-house	N/A	
Lee	No	Contracted	Six	Yes	1/16	In-house	N/A	
Loudoun	Yes	In-house	Annually	No	1/17	In-house	Yes	3 to 6
Louisa	Yes	In-house	Annually	No	1/17	In-house	Yes	3
Lunenburg	No	Contracted	Six	Yes	1/12	Contracted	N/A	
Madison	No	Contracted	Four/six	Yes	1/13	Contracted	N/A	
Mathews	No	Contracted	Six	Yes	1/17	In-house	N/A	
Mecklenburg	Yes	In-house	Two	No	7/16	In-house	Yes	6
Middlesex	No	Contracted	Four	Yes	1/17	In-house	N/A	
Montgomery	Yes	Contracted	Four	Yes	1/15	In-house	N/A	
Nelson	No	Contracted	Four/six	Yes	1/14	In-house	N/A	
New Kent	Yes	In-house	Two	No	1/16	In-house	Yes	3 to 6
Northampton	Yes	In-house	Two	No	1/16	In-house	Yes	4
Northumberland	No	Contracted	Six	Yes	1/14	In-house	N/A	
Nottoway	No	Contracted	Six	Yes	1/12	In-house	N/A	
Orange	No	Contracted	Four	Yes	1/16	Contracted	N/A	
Page	No	Contracted	Four/six	Yes	1/16	In-house	N/A	
Patrick	No	Contracted	Six	Yes	1/15	In-house	N/A	
Pittsylvania	No	Contracted	Four	Yes	1/14	Contracted	N/A	
Powhatan	No	Contracted	Two	Yes	1/17	Contracted	N/A	

N/A Not applicable

Table 2.5 Real Property Assessment Procedures for Virginia Localities, 2017 (continued)

Locality	Employs Full-time Assessor	Conduct of General Reassessments				Maintenance Assessments		
		Contracted or In-house	Reassessment Frequency (Years)	Physical Insp. Part of Reassessment	Last Done	Contracted or In-house	Physical Inspection	Cycle (Years)
Counties (continued)								
Prince Edward	No	Contracted	Six	Yes	1/15	Contracted	N/A	
Prince George	Yes	In-house	Annually	No	1/17	In-house	Yes	4
Prince William	Yes	In-house	Annually	No	1/17	In-house	Yes	Varies
Pulaski	Yes	Contracted	Six	Yes	1/15	In-house	N/A	
Rappahannock	No	Contracted	Three/six	Yes	1/16	In-house	N/A	
Richmond	No	Contracted	Four	Yes	1/15	Contracted	N/A	
Roanoke	Yes	In-house	Annually	No	1/17	In-house	Yes	3
Rockbridge	No	Contracted	Six	Yes	1/11	In-house	N/A	
Rockingham	Yes	In-house	Four	Yes	1/14	In-house	N/A	
Russell	Yes	Contracted	Six	Yes	1/13	In-house	N/A	
Scott	No	In-house	Six	Yes	1/16	In-house	N/A	
Shenandoah	Yes	Contracted	Four/six	Yes	1/16	In-house	N/A	
Smyth	No	Contracted	Six	Yes	1/14	Contracted	N/A	
Southampton	No	Contracted	Four/six	Yes	1/12	Contracted	N/A	
Spotsylvania	Yes	In-house	Two	No	1/16	In-house	Yes	4 to 6
Stafford	Yes	In-house	Two	No	1/16	In-house	Yes	3 to 6
Surry	No	Contracted	Three/six	Yes	1/16	In-house	N/A	
Sussex	No	Contracted	Four/six	Yes	1/12	In-house	N/A	
Tazewell	Yes	Contracted	Six	Yes	1/12	In-house	N/A	
Warren	Yes	Contracted	Four	Yes	1/15	In-house	N/A	
Washington	No	Contracted	Four	Yes	1/17	Contracted	N/A	
Westmoreland	No	Contracted	Six	No	1/16	In-house	Yes	6
Wise	Yes	In-house	Four	Yes	1/14	In-house	N/A	
Wythe	No	Contracted	Five	Yes	1/17	In-house	N/A	
York	Yes	In-house	Two	No	1/16	In-house	Yes	6
N/A Not applicable								

**Table 2.6
Percentage Change in Assessed Value Between the Last Two Reassessments as Shown in the 2017 Survey**

Locality	Percentage Change in Assessed Value Between Reassessments*										Percentage Distribution by Percentage Change in Aggregate Assessment Value of Single-Family Housing Between Reassessments*										Reassessment			
	Single-Family Parcels					Single-Family Parcels					Negative Change					Positive Change					Cycle		Tax Rate Per	
	All	Parcels	Parcels	Parcels	Parcels	-20% or More	-19.9% to -15%	-14.9% to -10%	-9.9% to -5%	-4.9% to -0.1%	0%-4.9%	5%-9.9%	10%-14.9%	15%-19.9%	20% or More	Years	Latest	Year Before Latest (\$)	Rate	Offset (\$) [†]				
Cities (Note: All cities responded to the survey.)																								
Alexandria	2.1	1.3	0.0	0.0	0.1	4.7	28.7	56.6	8.4	0.7	0.6	0.2	1	2017	1.07	1.07	1.07	1.07	1.07	1.07				
Bristol	15.5	5.0	...	...	...	...	...	...	...	...	...	...	4	2017	1.12	1.12	1.12	1.12	1.12	1.12
Buena Vista	(10.0)	(12.0)	...	...	...	...	...	...	...	...	...	...	4	2016	1.07	1.07	1.07	1.07	1.07	1.07
Charlottesville	3.0	2.6	0.0	0.0	0.0	4.3	80.8	10.6	4.3	0.0	0.0	0.0	1	2016	0.95	0.95	0.95	0.95	0.95	0.93				
Chesapeake	2.2	1.8	0.0	0.0	0.5	2.0	3.0	88.0	5.5	1.0	0.0	0.0	1	2017	1.04	1.04	1.04	1.04	1.04	1.03				
Colonial Heights	0.0	0.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	2	2016	1.14	1.14	1.14	1.14	1.14	1.20				
Covington	3.8	3.8	7.1	3.5	8.8	17.9	18.8	20.0	10.5	5.6	2.7	5.1	4	2015	0.71	0.71	0.71	0.71	0.71	0.69				
Fairfax	1.1	1.3	0.0	0.0	0.0	0.0	8.4	87.3	4.3	0.0	0.0	0.0	1	2017	1.06	1.06	1.06	1.06	1.06	1.05				
Falls Church	3.6	3.2	0.0	0.0	0.0	1.0	3.0	88.0	8.0	0.0	0.0	0.0	1	2017	1.32	1.32	1.32	1.32	1.32	1.30				
Franklin	(4.4)	(11.2)	1.1	0.2	1.3	11.1	28.9	54.5	1.4	0.7	0.2	0.6	2	2016	0.99	0.99	0.99	0.99	0.99	...				
Fredericksburg	8.3	12.0	...	...	...	...	...	...	...	...	...	...	4	2016	0.82	0.82	0.82	0.82	0.82	...
Hampton	1.2	0.8	0.1	0.1	0.3	2.4	8.0	85.2	2.7	0.8	0.2	0.2	1	2017	1.24	1.24	1.24	1.24	1.24	...				
Harrisonburg	0.8	0.1	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	1	2017	0.78	0.78	0.78	0.78	0.78	...				
Hopewell	2.6	(2.3)	0.0	10.0	10.0	15.0	10.0	35.0	10.0	0.0	5.0	5.0	2	2017	1.13	1.13	1.13	1.13	1.13	...				
Lexington	8.4	11.3	...	...	...	...	...	...	...	...	...	...	4	2014	0.83	0.83	0.83	0.83	0.83	...
Lynchburg	3.0	1.4	1.0	1.0	1.0	4.0	10.0	76.0	3.0	1.0	1.0	2.0	2	2015	1.11	1.11	1.11	1.11	1.11	1.11				
Martinsville	(4.1)	(1.1)	1.6	0.5	1.2	3.6	46.1	39.8	2.1	3.3	0.8	1.0	2	2015	1.06	1.06	1.06	1.06	1.06	...				
Newport News	1.1	0.7	...	...	...	...	...	...	...	...	...	...	1	2017	1.22	1.22	1.22	1.22	1.22	1.21
Norfolk	1.4	2.3	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	1	2017	1.15	1.15	1.15	1.15	1.15	1.13				
Norton	4.1	4.1	0.0	0.0	0.0	0.0	0.0	63.0	25.0	7.0	5.0	0.0	4	2016	0.80	0.80	0.80	0.80	0.80	...				
Poquoson	0.6	0.5	...	...	...	...	...	...	...	...	...	...	2	2015	1.07	1.07	1.07	1.07	1.07	...
Portsmouth	3.4	...	1.0	0.0	0.0	0.0	0.0	99.0	0.0	0.0	0.0	0.0	1	2016	1.30	1.30	1.30	1.30	1.30	...				
Richmond	4.2	4.2	0.0	0.0	0.0	1.0	1.0	78.2	10.8	3.5	1.4	4.1	1	2017	1.20	1.20	1.20	1.20	1.20	1.18				
Roanoke	1.4	0.7	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	1	2017	1.22	1.22	1.22	1.22	1.22	1.22				
Salem	0.0	0.0	0.0	0.0	0.5	0.5	1.0	93.6	3.0	1.4	0.0	0.0	1	2017	1.18	1.18	1.18	1.18	1.18	1.18				
Staunton	1.3	0.6	0.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	2	2015	0.95	0.95	0.95	0.95	0.95	0.94				
Virginia Beach	2.3	2.4	...	...	...	...	...	...	...	...	...	...	1	2016	0.99	0.99	0.99	0.99	0.99	...
Waynesboro	1.8	2.4	0.6	0.2	0.6	2.4	11.3	69.6	11.0	2.2	0.6	1.5	2	2017	0.80	0.80	0.80	0.80	0.80	...				
Williamsburg	2.1	1.8	0.8	0.0	1.7	2.8	2.9	85.0	4.3	1.5	0.0	1.0	1	2017	0.57	0.57	0.57	0.57	0.57	0.57				
Winchester	12.7	9.6	0.2	0.0	0.1	0.5	1.6	27.0	33.0	24.8	8.7	4.1	2	2017	0.91	0.91	0.91	0.91	0.91	0.87				

* This measure is affected by the number of years between reassessments and local real estate market developments. Negative values are in parentheses.

† The rate that would yield the same amount of revenue collected in the year before the reassessment in accordance with Section 58.1-3321 of the Code.

... No response

Table 2.6 Percentage Change in Assessed Value Between the Last Two Reassessments as Shown in the 2017 Survey (continued)

Locality	Percentage Distribution by Percentage Change in Aggregate Assessments											Reassessment					
	Percentage Change in Assessed Value Between Reassessments*		Value of Single-Family Housing Between Reassessments*								Cycle		Tax Rate Per				
	All Parcels	Single-Family Parcels responded to the survey.	-20% or More	-19.9% to -15%	-14.9% to -10%	-9.9% to -5%	-4.9% to -0.1%	0%-4.9%	5%-9.9%	10%-14.9%	15%-19.9%	20% or More	Years	Latest	Year Before Latest (\$)	Rate	Offset (\$) [†]
Countries (Note: All counties responded to the survey.)																	
Accomack	(3.1)	(3.1)	6.5	3.8	4.2	6.3	36.5	41.2	0.3	0.1	0.1	1.0	2	2016	0.58	...	...
Albemarle	2.8	1.8	1.2	2.0	4.8	8.8	15.4	26.5	23.3	11.7	4.1	2.2	1	2017	0.84	...	...
Alleghany	1.7	(0.5)	...	...	...	...	...	...	...	...	...	...	6	2013	0.67	...	...
Amherst	0.9	1.4	...	...	...	...	...	...	...	...	...	...	6	2014	0.54	0.54	...
Arlington	2.9	2.5	0.2	0.0	0.2	0.9	19.8	60.8	13.5	2.5	0.5	1.6	1	2017	0.98	...	...
Augusta	(0.6)	(1.4)	4.5	5.1	10.4	22.0	29.8	16.5	6.0	2.7	1.2	1.8	5	2014	0.51	...	...
Bath	(11.8)	(10.2)	0.0	3.0	3.0	19.0	59.0	10.0	3.0	3.0	0.0	0.0	4 to 6	2017	0.48	...	...
Bedford	16.0	...	...	...	...	...	...	...	...	...	...	...	4	2015	0.52	...	...
Bland	95.0	...	...	...	...	...	...	...	...	...	...	...	4 to 6	2014	0.55	...	...
Botetourt	0.0	1.0	...	...	...	...	...	...	...	...	...	...	6	2016	0.72	0.60	...
Buchanan	25.0	20.0	0.0	0.0	0.0	0.0	0.0	10.0	15.0	0.0	65.0	10.0	6	2015	0.43	0.43	...
Campbell	...	...	0.0	0.0	0.0	5.0	35.0	5.0	35.0	5.0	10.0	5.0	4	2015	0.52	...	...
Caroline	(17.0)	(22.0)	49.6	28.3	11.2	4.0	4.7	1.0	0.3	0.2	0.1	0.6	5	2016	0.83	...	...
Carroll	(1.0)	(1.0)	...	...	...	...	...	...	...	...	...	...	4 to 6	2017	0.68	...	...
Charles City	20.0	15.0	...	...	...	...	...	...	...	...	...	...	4	2014	0.70	0.66	...
Charlotte	51.0	66.0	...	...	...	...	...	...	...	...	...	...	6	2013	0.42	...	...
Chesterfield	4.3	4.9	0.0	0.0	0.0	0.3	4.3	69.8	22.1	3.2	0.2	0.1	1	2017	0.96	0.95	...
Culpeper	8.1	8.4	0.0	0.0	0.0	1.0	4.0	35.5	22.5	12.0	11.5	13.5	2	2017	0.73	...	...
Cumberland	12.0	12.0	...	...	...	...	...	...	...	...	...	...	6	2014	0.68	...	...
Dickenson	11.0	5.0	0.0	0.0	0.0	0.0	5.0	60.0	5.0	30.0	0.0	0.0	6	2012	0.60	...	...
Dinwiddie	18.0	12.0	...	...	...	...	...	...	...	...	...	...	6	2013	0.72	0.72	0.00
Essex	(1.2)	(1.6)	...	...	...	...	...	...	...	...	...	...	4	2017	0.88	...	...
Fairfax	1.9	1.0	0.0	0.0	0.6	3.4	16.1	70.7	8.2	0.6	0.2	0.2	1	2017	1.13	1.13	...
Fauquier	3.6	4.4	0.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	4	2014	0.98	0.96	...
Floyd	33.0	26.0	...	...	...	...	...	...	...	...	...	...	4 to 6	2015	0.50	...	...
Fluvanna	4.0	...	...	...	...	...	...	...	...	...	...	...	2	2017	0.92	0.88	...
Frederick	5.8	5.6	0.0	0.0	0.0	0.0	2.0	28.0	70.0	0.0	0.0	0.0	2	2017	0.60	0.60	0.60
Giles	(4.2)	(7.7)	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	4 to 6	2015	0.56	...	...
Goochland	1.2	2.6	0.1	0.3	0.6	2.7	38.7	51.4	4.1	0.7	0.2	1.2	1	2015	0.53	0.53	...
Grayson	(1.0)	(1.3)	0.0	0.0	0.0	0.0	50.0	50.0	0.0	0.0	0.0	0.0	6	2016	0.49	...	...
Greene	5.0	8.0	...	...	...	...	...	...	...	...	...	...	2	2017	0.78	...	...
Greensville	...	...	9.7	14.5	40.1	29.2	3.8	2.7	0.0	0.0	0.0	0.0	6	2014	0.56	0.67	0.67
Hanover	0.0	0.0	...	...	...	...	...	...	...	...	...	...	1	2017	0.81	0.83	0.83
Henrico	4.6	4.7	0.0	0.0	0.1	1.0	1.4	61.9	28.5	5.1	1.0	1.0	1	2017	0.87	0.85	0.85
Highland	9.0	60.0	1.5	0.2	0.3	0.1	0.2	95.2	1.0	0.6	0.2	0.7	6	2012	0.40	0.37	0.37

* This measure is affected by the number of years between reassessments and local real estate market developments. Negative values are in parentheses.

† The rate that would yield the same amount of revenue collected in the year before the reassessment in accordance with Section 58.1-3321 of the Code.

... No response

Table 2.6 Percentage Change in Assessed Value Between the Last Two Reassessments as Shown in the 2017 Survey (continued)

Locality	Percentage Change in Assessed Value Between Reassessments*		Percentage Distribution by Percentage Change in Aggregate Assessment Value of Single-Family Housing Between Reassessments*										Reassessment					
	All Parcels	Single-Family Parcels	Negative Change					Positive Change					Cycle Years	Latest	\$100 of Assessed Value Year Before Latest (\$)	Tax Rate Per Rate Offset (\$) [†]		
			-20% or More	-19.9% to -15%	-14.9% to -10%	-9.9% to -5%	-4.9% to -0.1%	0%-4.9%	5%-9.9%	10%-14.9%	15%-19.9%	20% or More						
			or More	to -15%	to -10%	to -5%	to -0.1%	0%	5%	10%	15%	20%						
Counties (continued)																		
Isle of Wight	0.0	1.0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.85
King George	(8.3)	(9.5)	15.4	16.4	17.0	12.4	6.4	13.4	...	...	...	...	...	...	...	...	...	0.53
King William	(11.0)	(0.2)	0.0	84.0	10.0	5.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.82
Lee	13.0	10.0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.65
Loudoun	4.6	3.5	0.0	0.0	0.2	0.6	23.3	68.4	6.2	0.7	0.1	0.5	...	...	...	...	...	1.12
Louisiana	2.0	2.0	0.0	0.0	3.0	15.0	50.0	11.0	8.0	10.0	1.0	2.0	...	...	...	...	...	0.72
Mathews	(5.7)	(5.0)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.54
Mecklenburg	0.0	0.0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.42
Middlesex	89.0	89.0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.53
Montgomery	2.0	2.0	...	...	...	...	...	100.0	...	...	...	...	...	...	...	...	...	0.89
New Kent	7.5	4.8	3.2	1.2	4.4	18.0	32.0	18.5	9.1	4.9	2.4	6.3	...	...	...	...	...	0.84
Northampton	16.6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.67
Northumberland	9.7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.42
Orange	1.0	1.0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.80
Patrick	(11.0)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.48
Pittsylvania	8.7	7.3	3.4	1.0	1.7	2.9	6.1	35.2	19.7	10.5	4.8	14.7	...	...	...	...	...	0.56
Powhatan	4.0	4.0	0.0	1.0	1.0	5.0	5.0	20.0	35.0	11.0	15.0	7.0	...	...	...	...	...	0.90
Prince George	(1.8)	(2.3)	0.7	0.5	5.7	7.3	80.7	2.3	0.6	0.5	0.3	1.4	...	...	...	...	...	0.82
Roanoke	1.9	1.7	0.3	0.1	0.1	0.3	13.7	82.9	1.8	0.3	0.2	0.4	...	...	...	...	...	1.09
Rockingham	3.6	3.2	0.0	0.0	0.0	0.0	0.0	60.0	15.0	15.0	5.0	5.0	...	...	...	...	...	0.64
Russell	20.0	...	0.0	0.0	0.0	0.0	0.0	10.0	20.0	50.0	10.0	10.0	...	...	...	...	...	0.70
Scott	20.2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.69
Spotsylvania	5.3	6.3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.86
Stafford	7.0	7.1	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	...	...	...	...	...	1.02
Surry	3.2	3.0	...	...	...	...	...	...	...	...	...	...	...	3 to 6	2016	2016	0.73	0.71
Tazewell	8.0	...	...	...	...	...	...	...	...	...	...	...	...	6	2012	2012	0.58	...
Warren	5.5	5.4	...	...	...	...	...	...	...	...	...	...	...	4	2015	2015	0.61	...
Washington	8.9	8.7	4.2	1.7	2.1	3.3	10.4	51.3	10.6	5.5	2.9	8.0	...	...	...	...	...	0.63
Westmoreland	17.0	25.0	2.0	3.0	5.0	51.0	3.0	...	15.0	8.0	10.0	3.0	...	...	...	...	...	0.52
Wythe	2.0	2.0	2.0	5.0	5.0	10.0	10.0	10.0	20.0	20.0	10.0	8.0	...	...	...	...	...	0.49
York	3.3	0.6	...	...	...	...	...	...	...	...	...	...	...	2	2016	2016	0.75	0.75

* This measure is affected by the number of years between reassessments and local real estate market developments. Negative values are in parentheses.

† The rate that would yield the same amount of revenue collected in the year before the reassessment in accordance with Section 58.1-3321 of the Code.

... No response

Table 2.7
Assessed Value of Real Property by Category and by Locality, 2016*

Locality	Total Taxable Assessed Value (\$) ^a	Percentage of Distribution by Category (%) ^b			
		Residential		Commercial and Agricultural	
		Single Family	Multifamily	Industrial	Agricultural
Cities					
Alexandria	37,023,445,959	59.7	18.3	21.9	0.0
Bristol	1,098,466,423	56.7	3.1	39.6	0.6
Buena Vista	327,313,460	75.4	5.1	18.9	0.5
Charlottesville	5,953,910,000	50.9	20.8	28.3	0.0
Chesapeake	24,261,092,927	74.3	3.9	20.5	1.3
Colonial Heights	1,625,439,000	57.5	5.4	37.1	0.0
Covington	286,702,900	56.1	1.2	41.6	1.1
Danville	2,235,165,800	56.2	6.3	37.5	0.0
Emporia	344,725,200	46.5	6.1	47.4	0.0
Fairfax	5,860,574,500	63.9	4.2	31.9	0.0
Falls Church	4,008,203,600	70.5	9.7	19.8	0.0
Franklin	550,132,546	57.8	6.9	32.6	2.7
Fredericksburg	3,923,308,700	46.0	14.3	39.2	0.5
Galax	443,206,750	51.2	1.8	46.8	0.3
Hampton	10,530,769,300	69.3	11.0	19.8	0.0
Harrisonburg	4,047,099,573	46.4	16.8	36.8	0.0
Hopewell	1,335,858,800	66.4	7.5	26.1	0.0
Lexington	520,476,600	75.5	2.9	21.6	0.0
Lynchburg	5,192,776,040	59.6	6.7	33.7	0.0
Manassas	4,807,791,500	63.9	5.4	30.6	0.0
Manassas Park	1,472,035,500	76.0	10.4	13.0	0.7
Martinsville	639,432,100	60.4	5.4	34.2	0.0
Newport News	14,642,065,200	56.0	0.2	43.8	0.0
Norfolk	18,926,923,100	63.9	10.6	23.9	1.6
Norton	233,465,700	44.5	2.9	52.5	0.1
Petersburg	1,877,689,089	51.6	15.7	32.4	0.3
Poquoson	1,520,227,500	93.2	0.9	5.7	0.1
Portsmouth	7,143,754,653	64.4	16.2	19.4	0.0
Radford	809,778,590	64.4	16.2	18.2	1.2
Richmond	20,881,840,000	58.1	13.7	28.2	0.0
Roanoke	6,942,809,700	53.9	9.1	34.7	2.3
Salem	2,090,727,100	65.3	4.3	30.3	0.1
Staunton	1,805,962,963	72.2	8.4	19.3	0.1
Suffolk	9,198,183,300	74.7	2.5	19.9	2.9
Virginia Beach	53,806,545,600	76.7	6.6	16.6	0.1
Waynesboro	1,710,581,800	61.7	7.3	30.7	0.2
Williamsburg	1,829,331,800	49.0	14.9	36.0	0.0
Winchester	2,931,872,700	52.2	7.6	40.2	0.0
Total Cities	262,839,685,973	65.3	9.5	24.7	0.4
Counties					
Accomack	3,505,918,100	77.0	0.4	10.9	11.6
Albemarle	16,321,417,900	69.6	4.4	16.3	9.7
Alleghany	1,022,400,600	64.7	1.5	21.1	12.7
Amelia	1,064,143,330	65.4	0.1	5.9	28.6
Amherst	2,329,628,700	71.1	1.9	12.8	14.3
Appomattox	1,288,960,252	59.4	0.5	7.0	33.1
Arlington	71,275,163,280	51.2	20.3	28.5	0.0
Augusta	6,842,405,210	77.1	1.3	13.0	8.6
Bath	915,907,000	56.6	0.7	6.4	36.2
Bedford	8,324,921,303	83.6	1.0	8.4	7.0

* The analysis assumes use value assessment occurred exclusively in the agricultural category except for the cities of Danville, Hampton, and Lynchburg where it was assumed to occur in the commercial and industrial category.

^a Property qualifying for use value taxation is reported at use value.

^b Detail may not add to 100.0 percent due to rounding.

Table 2.7 Assessed Value of Real Property by Category and by Locality, 2016* (continued)

Locality	Total Taxable Assessed Value (\$) ^a	Percentage of Distribution by Category (%) ^b			
		Residential		Commercial and	
		Single Family	Multifamily	Industrial	Agricultural
Counties (continued)					
Bland	440,938,400	55.5	0.4	8.8	35.3
Botetourt	3,351,274,900	76.8	0.3	13.0	9.9
Brunswick	1,298,006,765	59.3	0.8	6.7	33.1
Buchanan	2,497,191,694	22.3	0.1	70.9	6.6
Buckingham	1,414,576,600	45.5	0.3	5.1	49.1
Campbell	3,775,560,507	69.7	4.1	18.1	8.1
Caroline	2,600,258,248	73.3	0.6	10.7	15.3
Carroll	2,177,124,027	68.4	0.8	9.6	21.3
Charles City	813,325,810	62.1	0.2	5.8	32.0
Charlotte	921,541,483	46.0	0.6	6.3	47.1
Chesterfield	33,454,096,440	76.9	4.0	17.8	1.4
Clarke	2,037,875,624	69.1	0.4	7.6	22.9
Craig	492,626,800	63.5	0.5	2.6	33.5
Culpeper	4,609,763,841	76.2	2.1	14.6	7.1
Cumberland	758,466,280	62.1	0.0	4.4	33.5
Dickenson	1,377,295,100	30.6	0.1	60.1	9.2
Dinwiddie	2,186,900,979	66.1	0.7	16.6	16.5
Essex	1,264,026,186	70.8	1.7	13.4	14.1
Fairfax	233,373,141,270	75.0	6.0	18.9	0.1
Fauquier	10,327,293,400	73.1	0.7	11.5	14.7
Floyd	1,563,279,600	59.0	0.1	3.9	37.0
Fluvanna	2,404,835,200	90.8	0.2	1.6	7.4
Franklin	6,570,886,347	82.4	0.6	8.2	8.9
Frederick	8,516,462,283	73.1	0.9	20.4	5.5
Giles	1,059,133,400	70.2	1.0	17.3	11.6
Gloucester	4,235,179,173	83.2	1.7	10.5	4.6
Goochland	4,662,386,623	72.0	0.3	20.1	7.7
Grayson	1,661,250,900	49.9	0.2	2.1	47.7
Greene	1,820,335,015	83.3	0.4	10.9	5.4
Greensville	615,211,900	53.0	0.8	12.6	33.6
Halifax	2,622,579,263	52.1	0.6	14.8	32.5
Hanover	12,991,706,700	75.4	1.4	20.0	3.2
Henrico	34,175,523,400	68.4	7.3	23.9	0.4
Henry	2,918,997,600	64.9	1.7	25.1	8.3
Highland	690,015,777	27.9	0.1	2.0	70.0
Isle of Wight	4,286,033,700	77.1	1.4	15.9	5.6
James City	11,608,801,433	80.3	5.0	13.9	0.8
King and Queen	852,054,200	57.8	0.0	3.0	39.2
King George	2,565,936,537	83.8	0.4	8.5	7.3
King William	1,522,616,897	70.5	0.4	11.9	17.1
Lancaster	2,515,570,200	86.2	0.3	7.0	6.5
Lee	943,146,332	63.3	0.8	10.6	25.3
Loudoun	69,201,806,091	76.2	3.2	19.3	1.3
Louisa	4,386,383,300	85.4	0.2	6.9	7.5
Lunenburg	861,207,500	46.6	0.4	5.0	48.0
Madison	1,642,931,900	70.9	0.2	6.8	22.1
Mathews	1,686,200,260	89.2	0.6	3.7	6.4
Mecklenburg	3,995,932,100	56.6	1.2	25.4	16.8
Middlesex	2,179,327,400	87.0	1.1	7.1	4.7
Montgomery	7,558,134,300	66.6	9.5	19.4	4.5
Nelson	2,462,807,450	78.3	0.4	5.2	16.1
New Kent	2,587,248,900	76.5	0.1	12.3	11.1
Northampton	1,802,607,050	75.8	1.1	7.9	15.3
Northumberland	2,845,127,678	93.2	0.1	2.5	4.2
Nottoway	894,566,777	60.1	0.6	11.0	28.3

* The analysis assumes use value assessment occurred exclusively in the agricultural category except for the cities of Danville, Hampton, and Lynchburg where it was assumed to occur in the commercial and industrial category.

^a Property qualifying for use value taxation is reported at use value.

^b Detail may not add to 100.0 percent due to rounding.

Table 2.7 Assessed Value of Real Property by Category and by Locality, 2016* (continued)

Locality	Total Taxable Assessed Value (\$) ^a	Percentage of Distribution by Category (%) ^b			
		Residential		Commercial and	
		Single Family	Multifamily	Industrial	Agricultural
Counties (continued)					
Orange	3,715,424,300	76.7	1.4	7.3	14.6
Page	2,007,402,725	92.1	0.3	7.1	0.5
Patrick	1,561,836,100	57.7	0.5	9.1	32.8
Pittsylvania	3,944,880,745	71.9	0.5	9.3	18.3
Powhatan	3,280,466,700	84.7	0.1	7.2	7.9
Prince Edward	1,487,646,440	54.6	2.1	21.9	21.3
Prince George	2,666,310,900	72.8	3.8	17.2	6.2
Prince William	53,780,683,500	80.5	5.6	13.7	0.2
Pulaski	2,531,165,450	71.5	2.6	18.1	7.8
Rappahannock	1,556,589,600	57.3	0.0	3.4	39.3
Richmond	797,423,154	70.4	1.6	8.2	19.8
Roanoke	8,098,986,500	81.6	3.1	13.6	1.8
Rockbridge	2,438,725,506	69.7	0.3	7.1	22.8
Rockingham	7,496,572,220	69.1	2.4	14.2	14.3
Russell	1,432,407,031	64.6	0.9	25.4	9.1
Scott	1,229,132,200	60.2	0.7	11.7	27.4
Shenandoah	4,364,147,300	76.0	1.2	14.6	8.2
Smyth	1,400,844,841	67.9	1.9	18.3	11.9
Southampton	1,369,659,700	66.4	0.9	8.5	24.2
Spotsylvania	13,568,237,003	76.9	1.9	19.2	2.0
Stafford	15,857,346,079	80.4	2.7	15.8	1.0
Surry	917,943,500	57.8	0.6	3.7	37.9
Sussex	850,469,875	45.1	0.6	8.4	45.8
Tazewell	2,653,393,750	58.8	0.8	32.3	8.1
Warren	4,048,841,300	77.7	1.4	18.0	2.9
Washington	3,928,308,331	73.9	2.3	19.4	4.5
Westmoreland	2,456,076,950	84.2	2.1	4.7	9.0
Wise	1,881,037,271	57.4	0.7	36.4	5.4
Wythe	2,260,096,027	62.8	1.1	22.0	14.2
York	9,045,998,941	75.1	5.3	17.8	1.9
Total counties	797,596,427,154	72.4	5.4	18.0	4.2
Total cities and counties	1,060,436,113,127	70.6	6.4	19.7	3.2

Source: Unpublished data from the Virginia Department of Taxation provided by Otto Essen, economist in the Policy Development Section of the Office of Tax Policy, December 18, 2017. The department's data were modified as explained in the footnote with the asterisk.

* The analysis assumes use value assessment occurred exclusively in the agricultural category except for the cities of Danville, Hampton, Harrisonburg, and Lynchburg where it was assumed to occur in the commercial and industrial category.

^a Property qualifying for use value taxation is reported at use value.

^b Detail may not add to 100.0 percent due to rounding.

Table 2.8
Real Property Effective True Tax Rates, 2015

Locality	Latest Reassessment as of 2015	Number of Sales in Sample	Median Assessment/Sales Ratio (Percent)	Coefficient of Dispersion (Percent)	Statutory 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	2,320	96.47	6.87	\$1.04	\$1.01
Bristol	2013	249	91.54	23.42	\$1.12	\$1.03
Buena Vista *	2013	41	114.48	14.15	\$1.10	\$1.26
Charlottesville	Annual	506	94.63	14.35	\$0.95	\$0.90
Chesapeake	Annual	3,294	92.47	5.92	\$1.05	\$0.97
Colonial Heights	2014	164	97.06	9.41	\$1.14	\$1.11
Covington *	2012	56	99.88	20.37	\$0.71	\$0.71
Danville *	2015	213	98.27	12.13	\$0.73	\$0.72
Emporia	2014	26	110.17	22.08	\$0.90	\$0.99
Fairfax	Annual	377	95.38	6.35	\$1.05	\$1.00
Falls Church	Annual	153	96.71	6.75	\$1.32	\$1.27
Franklin *	2015	52	103.32	17.40	\$0.97	\$1.00
Fredericksburg *	2013	433	87.21	12.84	\$0.79	\$0.69
Galax	2012	62	104.59	24.74	\$0.73	\$0.76
Hampton	Annual	1,079	98.64	13.40	\$1.24	\$1.22
Harrisonburg	Annual	417	98.57	10.08	\$0.72	\$0.71
Hopewell	2015	149	107.21	16.42	\$1.13	\$1.21
Lexington *	2015	56	96.24	15.84	\$1.03	\$0.99
Lynchburg *	2014	702	96.51	8.17	\$1.11	\$1.07
Manassas	Annual	508	96.57	3.00	\$1.39	\$1.34
Manassas Park *	Annual	215	89.23	8.03	\$1.55	\$1.38
Martinsville	2015	85	97.03	13.85	\$1.06	\$1.03
Newport News *	Annual	910	97.43	7.24	\$1.22	\$1.19
Norfolk *	Annual	1,732	98.05	7.43	\$1.15	\$1.13
Norton	2012	23	92.36	15.09	\$0.80	\$0.74
Petersburg *	Annual	103	104.13	15.14	\$1.35	\$1.41
Poquoson *	2014	155	99.51	10.61	\$1.07	\$1.06
Portsmouth *	Annual	529	98.57	8.04	\$1.27	\$1.25
Radford	2012	123	93.88	12.84	\$0.76	\$0.71
Richmond	Annual	2,317	91.41	13.38	\$1.20	\$1.10
Roanoke	Annual	664	94.98	7.78	\$1.22	\$1.16
Salem	Annual	295	91.05	11.16	\$1.18	\$1.07
Staunton	2015	342	98.31	11.85	\$0.95	\$0.93
Suffolk	Annual	653	96.78	10.55	\$1.07	\$1.04
Virginia Beach *	Annual	5,172	89.78	8.82	\$0.93	\$0.83
Waynesboro	2015	279	93.13	12.81	\$0.80	\$0.75
Williamsburg *	Annual	135	96.93	10.66	\$0.57	\$0.55
Winchester	2015	368	95.01	16.83	\$0.91	\$0.86
Tax rates for cities:						
Unweighted mean					\$1.03	\$1.00
Median					\$1.06	\$1.02
First quartile					\$0.90	\$0.84
Third quartile					\$1.17	\$1.15
Counties (Note: All counties responded to this survey.)						
Accomack	2014	470	98.15	24.92	\$0.56	\$0.55
Albemarle	Annual	1,556	94.60	11.15	\$0.82	\$0.77
Alleghany	2013	173	91.00	22.94	\$0.69	\$0.63
Amelia	2012	159	87.26	22.10	\$0.51	\$0.45
Amherst	2014	365	97.18	19.87	\$0.56	\$0.54
Appomattox	2014	198	98.62	16.85	\$0.65	\$0.64
Arlington	Annual	2,770	93.34	6.97	\$1.04	\$0.97
Augusta	2014	827	96.67	13.95	\$0.58	\$0.56
Bath	2011	46	99.82	27.99	\$0.48	\$0.48
Bedford	2015	1,421	98.81	14.53	\$0.52	\$0.51

* Localities with fiscal year reassessments in 2015.

Table 2.8 Real Property Effective True Tax Rates, 2015 (continued)

Locality	Latest Reassessment as of 2015	Number of Sales in Sample	Median Assessment/Sales Ratio (Percent)	Coefficient of Dispersion (Percent)	Statutory Tax Rate per \$100 of Assessed Value	Effective Tax Rate per \$100 of True Value
Counties (continued)						
Bland	2014	50	97.76	30.79	\$0.60	\$0.59
Botetourt	2010	419	96.75	13.63	\$0.72	\$0.70
Brunswick	2012	149	97.76	23.65	\$0.47	\$0.46
Buchanan	2015	97	102.42	26.07	\$0.39	\$0.40
Buckingham	2014	105	101.22	23.04	\$0.50	\$0.51
Campbell	2015	505	96.59	11.32	\$0.52	\$0.50
Caroline	2011	308	91.75	17.76	\$0.83	\$0.76
Carroll	2013	405	98.00	23.10	\$0.66	\$0.65
Charles City	2014	52	97.33	20.76	\$0.72	\$0.70
Charlotte *	2014	114	93.74	25.97	\$0.48	\$0.45
Chesterfield	Annual	3,171	94.57	5.98	\$0.96	\$0.91
Clarke	2010	194	104.00	14.63	\$0.66	\$0.68
Craig	2012	83	98.20	24.24	\$0.56	\$0.55
Culpeper	2015	601	91.95	12.56	\$0.73	\$0.67
Cumberland	2014	117	99.30	24.82	\$0.74	\$0.73
Dickenson	2012	49	100.13	27.57	\$0.56	\$0.56
Dinwiddie	2013	201	98.11	13.33	\$0.79	\$0.78
Essex	2013	126	102.28	23.56	\$0.88	\$0.90
Fairfax	Annual	13,519	92.41	5.28	\$1.09	\$1.01
Fauquier	2014	795	85.89	11.48	\$1.00	\$0.86
Floyd	2015	207	103.87	21.99	\$0.55	\$0.57
Fluvanna	2015	455	95.20	18.79	\$0.90	\$0.86
Franklin	2012	726	98.14	14.73	\$0.55	\$0.54
Frederick	2015	1,146	95.19	9.58	\$0.56	\$0.53
Giles	2015	215	97.13	23.10	\$0.61	\$0.59
Gloucester	2015	495	97.51	15.03	\$0.68	\$0.67
Goochland	Annual	261	95.79	9.98	\$0.53	\$0.51
Grayson	2010	245	103.44	26.10	\$0.49	\$0.51
Greene	2015	303	95.22	15.39	\$0.75	\$0.71
Greensville	2014	53	95.25	24.29	\$0.67	\$0.64
Halifax	2014	318	101.95	22.04	\$0.48	\$0.49
Hanover	Annual	1,209	90.66	6.99	\$0.81	\$0.73
Henrico	Annual	3,734	92.72	8.10	\$0.87	\$0.81
Henry	2013	282	99.26	15.86	\$0.49	\$0.48
Highland	2012	38	108.01	23.79	\$0.40	\$0.43
Isle of Wight *	2013	465	100.54	15.12	\$0.85	\$0.85
James City	2014	918	93.68	8.09	\$0.84	\$0.79
King & Queen	2012	67	93.12	24.14	\$0.54	\$0.50
King George	2014	265	92.84	15.32	\$0.61	\$0.57
King William	2015	271	89.92	20.53	\$0.83	\$0.75
Lancaster	2013	202	98.97	22.31	\$0.54	\$0.53
Lee	2010	198	83.70	29.74	\$0.65	\$0.54
Loudoun	Annual	5,495	94.79	5.62	\$1.14	\$1.08
Louisa	Annual	500	97.14	20.05	\$0.72	\$0.70
Lunenburg	2012	113	93.06	31.41	\$0.38	\$0.35
Madison	2013	178	106.16	28.85	\$0.68	\$0.72
Mathews	2011	132	110.79	22.21	\$0.54	\$0.60
Mecklenburg *	2015	288	104.01	19.02	\$0.40	\$0.42
Middlesex	2012	232	100.57	20.29	\$0.53	\$0.53
Montgomery	2015	1,040	95.35	10.73	\$0.89	\$0.85
Nelson	2014	262	107.18	21.08	\$0.72	\$0.77
New Kent	2014	324	94.79	13.82	\$0.84	\$0.80
Northampton	2013	190	111.32	20.89	\$0.68	\$0.76
Northumberland	2014	269	102.55	19.71	\$0.49	\$0.50
Nottoway	2012	138	92.38	31.85	\$0.47	\$0.43
Orange	2012	357	92.87	13.78	\$0.80	\$0.75
Page	2011	287	109.60	21.31	\$0.64	\$0.70
Patrick	2015	231	99.34	29.69	\$0.55	\$0.54
Pittsylvania	2014	612	100.64	23.08	\$0.59	\$0.59
Powhatan	2014	487	89.05	13.65	\$0.90	\$0.80

* Localities with fiscal year reassessments in 2015.

Table 2.8 Real Property Effective True Tax Rates, 2015 (continued)

Locality	Latest Reassessment as of 2015	Number of Sales in Sample	Median Assessment/Sales Ratio (Percent)	Coefficient of Dispersion (Percent)	Statutory Tax Rate per \$100 of Assessed Value	Effective Tax Rate per \$100 of True Value
Counties (continued)						
Prince Edward	2015	215	94.02	22.55	\$0.49	\$0.46
Prince George	Annual	209	96.91	10.24	\$0.82	\$0.79
Prince William	Annual	6,025	91.96	6.64	\$1.12	\$1.03
Pulaski	2015	428	94.82	17.69	\$0.64	\$0.61
Rappahannock	2010	96	111.18	19.47	\$0.65	\$0.72
Richmond	2015	61	100.50	23.38	\$0.67	\$0.67
Roanoke	Annual	1,029	92.75	7.21	\$1.09	\$1.01
Rockbridge	2011	265	102.06	22.81	\$0.72	\$0.73
Rockingham	2014	929	90.17	13.88	\$0.70	\$0.63
Russell	2013	176	91.70	23.27	\$0.63	\$0.58
Scott	2010	227	93.54	34.47	\$0.69	\$0.65
Shenandoah	2010	686	100.56	18.09	\$0.57	\$0.57
Smyth	2014	262	89.10	23.99	\$0.74	\$0.66
Southampton	2012	170	99.56	23.98	\$0.77	\$0.77
Spotsylvania	2014	1,593	83.28	10.93	\$0.86	\$0.72
Stafford	2014	1,650	85.90	9.58	\$1.02	\$0.88
Surry	2010	72	101.55	23.54	\$0.73	\$0.74
Sussex	2012	74	98.02	38.40	\$0.54	\$0.53
Tazewell	2012	342	102.82	21.50	\$0.55	\$0.57
Warren	2015	525	95.16	12.42	\$0.60	\$0.57
Washington	2013	653	91.66	22.20	\$0.63	\$0.58
Westmoreland	2010	307	102.34	21.86	\$0.49	\$0.50
Wise	2014	83	93.14	11.06	\$0.60	\$0.56
Wythe	2012	325	98.00	23.57	\$0.49	\$0.48
York	2014	767	98.28	8.46	\$0.75	\$0.74
Tax rates for counties:						
Unweighted mean					\$0.67	\$0.65
Median					\$0.65	\$0.63
First quartile					\$0.54	\$0.53
Third quartile					\$0.78	\$0.75
Tax rates for cities and counties:						
Weighted mean ^a					\$0.97	\$0.88
Unweighted mean					\$0.78	\$0.75
Median					\$0.72	\$0.71
First quartile					\$0.56	\$0.56
Third quartile					\$0.95	\$0.90

Source: Virginia Department of Taxation, *The 2015 Virginia Assessment/Sales Ratio Study* (Richmond, April 2016). Table 2.8 combines data from Tables 1 and 3 from that study. The study can be found at <https://www.tax.virginia.gov/sites/default/files/inline-files/2015-assessment-sales-ratio-study-final-report.pdf>.

^a 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 estimated true value of real estate for the state (see page 40 of the Department of Taxation study). All other measures of central tendency were computed by the Cooper Center.

**Table 2.9
Real Property Assessment Appeals, 2017**

Locality	Year	Number of Appeals on Behalf of Taxpayer					
		Administrative		Board		Judicial	
		Filed	Granted	Filed	Granted	Filed	Granted
Cities (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)							
Alexandria	2017	534	243	147	41	0	0
Bristol	2017	57	43	174	144	2	0
Buena Vista	2017	0	0	7	7	0	0
Charlottesville	2015	124	79	2	2	0	0
Chesapeake	2016	519	56	9	0	0	0
Colonial Heights	2016	11	5	1	0	0	0
Covington	2015	187	66	115	27	0	0
Danville	2016	99	95	0	0	0	0
Emporia	2012	2,014	0	0	0	0	0
Fairfax	2017	54	19	17	...	0	0
Falls Church	2017	38	13	10	0	0	0
Franklin	2016	30	22	4	1	0	0
Fredericksburg	2014	255	147	20	9	0	0
Galax	2012	20	20	20	15	0	0
Harrisonburg	2017	79	26	10	4	0	0
Hopewell	2017	86	53	75	55	0	0
Lynchburg	2015	279	30	3	0	0	0
Newport News	2017	...	...	25	11	...	...
Norfolk	2016	71	...	53	20	...	...
Norton	2016	2	0	41	11	1	0
Richmond	2017	310	109	96	47	0	0
Roanoke	2017	80	46	28	12	0	0
Staunton	2016	6	5	1	0	0	0
Virginia Beach	2016	394	...	43	...	0	0
Waynesboro	2017	42	27	2	1	0	0
Williamsburg	2017	12	4	1	0	0	0
Winchester	2017	188	138	52	8	0	0
Total for cities:		5,491	1,246	956	415	3	0
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)							
Accomack	2016	297	262	22	12	0	0
Albemarle	2017	721	338	53	20	1	0
Alleghany	2017	5	0	0	0	0	0
Amelia	2015	2	1	0	0	0	0
Amherst	2016	50	37	0	0	0	0
Appomattox	2017	0	0	0	0	0	0
Arlington	2017	510	231	257	70	...	...
Augusta	2016	0	0	0	0	0	0
Bath	2017	446	380	78	68	0	0
Bedford	2015	...	...	102	59	...	...
Botetourt	2016	493	166	79	43	0	0
Buckingham	2017	99	99	...	...	1	1
Campbell	2015	8	7	0	0	0	0
Caroline	2016	213	161	54	16	0	0
Carroll	2017	181	36	134	97	0	0
Chesterfield	2017	148	92	6	1	0	0
Craig	2016	1	1	0	0	1	0
Culpeper	2017	0	0	5	1	0	0
Cumberland	2014	162	150	9	3	0	0
Dickenson	2017	342	342	0	0	0	0
Essex	2016	92	24	12	6	0	0
Fairfax	2016	1,048	619	307	77	0	0
Fauquier	2017	73	44	0	0	0	0
Frederick	2017	314	187	36	20	0	0
Giles	2017	18	3	0	0	0	0
Goochland	2015	91	57	2	1	0	0
Grayson	2016	563	422	93	45	0	0
Greene	2015	41	28	20	16	0	0
Greensville	2014	606	606	35	19	0	0
Hanover	2017	359	89	64	8	0	0

... No response.

Table 2.9 Real Property Assessment Appeals, 2017 (continued)

Locality	Year	Number of Appeals on Behalf of Taxpayer					
		Administrative		Board		Judicial	
		Filed	Granted	Filed	Granted	Filed	Granted
Counties (continued)							
Henrico	2016	191	144	191	144	0	0
Isle of Wight	2016	0	0	0	0	2	0
King & Queen	2017	559	397	31	22	0	0
King George	2017	0	0	0	0	0	0
King William	2016	134	67	0	0	1	0
Loudoun	2017	613	240	128	73	0	0
Louisa	2015	18	4	0	0	0	0
Lunenburg	2016	0	0	0	0	0	0
Madison	2016	1	1	0	0	0	0
Mathews	2017	225	185	34	27	0	0
Mecklenburg	2016	293	29	166	79	0	0
Middlesex	2017	...	200	160	70	0	0
Montgomery	2016	3	2	0	0	1	1
New Kent	2016	295	251	74	53	0	0
Northampton	2016	23	4	10	2	0	0
Northumberland	2016	26	5	0	0	0	0
Nottoway	2012	150	0	51	20	0	0
Orange	2016	366	342	9	7	0	0
Page	2016	0	0	141	0	0	0
Patrick	2017	0	0	...	139	0	0
Pittsylvania	2017	104	104	0	0	4	4
Powhatan	2017	26	23	0	0	0	0
Prince William	2016	152	...	58	...	3	...
Roanoke	2016	188	96	8	3	0	0
Rockingham	2014	8	6	0	0	0	0
Scott	2016	750	465	500	350	0	0
Shenandoah	2016	425	0	132	59	0	0
Spotsylvania	2016	234	117	55	20	0	0
Stafford	2017	2	2	0	0	0	0
Surry	2016	243	77	51	47	0	0
Sussex	2012	606	420	23	1	0	0
Tazewell	2016	17	7	0	0	0	0
Warren	2016	23	23	0	0	1	1
Washington	2017	2,355	1,493	367	156	0	0
Westmoreland	2016	101	26	16	10	0	0
Wise	2014	30	7	29	9	0	0
Wythe	2016	49	20	25	15	0	0
York	2016	193	87	54	38	0	0
Total for counties:		15,286	9,226	3,681	1,926	15	7
Total for cities and counties:		20,777	10,472	4,637	2,341	18	7
... No response.							

Table 2.10
Real Property Miscellaneous Items, 2017

Locality	Recreation Tax	Deferral of Tax	Tax Increment Financing Fund	Energy Efficient Building Rate	Manufacturing Renewable Energy Rate	Low-Income Relief Grants
Cities (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)						
Bristol	No	No	Yes	No	No	No
Charlottesville	Yes	Yes	Yes	Yes	Yes	Yes
Chesapeake	No	No	Yes ^a	No	No	No
Newport News	No	No	Yes	No	No	No
Norfolk	No	No	No	No	No	Yes
Richmond	No	Yes	No	No	No	No
Roanoke	No	No	No	\$1.10	\$1.10	No
Virginia Beach	No	No	Yes	\$0.84	No	No
Waynesboro	No	No	Yes	No	No	No
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)						
Arlington	No	No	Yes	No	No	Yes
Augusta	No	No	Yes	No	No	No
Fairfax	No	No	Yes	No	No	No
Hanover	No	No	Yes	No	No	No
Middlesex	No	Yes	No	No	No	No
Spotsylvania	No	No	No	\$0.53 ^b	No	No
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.)						
Front Royal	No	No	Yes	No	No	No
Vienna	No	No	No	No	No	Yes ^c

^a The city of Chesapeake's finance program is related to the improvement of a commercial district. Revenue increases related to the increase in real estate value after January 1, 2004 within the district are to be used for improvements of the commercial district.

^b Spotsylvania County treats energy-efficient buildings as a separate class of real property. It charges a rate of \$0.53/\$100 on the first \$300,000 of value. Values over \$300,000 are charged a rate of \$0.88/\$100.

^c The town of Vienna allows an exemption for certain disabled veterans and their spouses.

Section 3

Real Property Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2017

Sections 58.1-3210 through 58.1-3218 of the *Code of Virginia* provides 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. 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 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.

Localities are allowed to establish by ordinance the net financial worth and annual income limitations pertaining to owners, relatives and non-relatives living in the dwelling (§ 58.1-3212) of qualified elderly or handicapped persons. Further, mobile homes that are owned by elderly and disabled persons are included in the allowable property tax exemptions whether or not mobile homes are permanently affixed. Finally, local governments are authorized to extend tax relief for the elderly and disabled to dwellings that are jointly owned by individuals, not all of whom are over 65 or totally disabled.

The text 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.

Relief Plan Statistics: Gross Income and Net Worth, 2017

Item	Cities	Counties	Towns
Combined gross income allowance:			
Minimum	\$15,000	\$16,000	\$5,000
Maximum	\$81,418	\$81,490	\$72,000
Median	\$41,000	\$35,000	\$25,000
Combined net worth limitations:			
Minimum	\$25,000	\$50,000	\$10,000
Maximum	\$540,000	\$440,000	\$440,000
Median	\$125,000	\$100,000	\$ 85,000

The following text 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.

Relief Plans for Elderly and Disabled, 2017

	Elderly & Disabled	Elderly Only	Disabled Only
Cities	37	0	0
Counties	86	2	0
Towns	50	4	0
Total	173	6	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, who 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 of income of each relative other than the spouse is excluded when computing this amount. The combined net worth amount listed usually excludes the value of the dwelling and a given parcel of land upon which the dwelling is situated.

Table 3.2 details relief plans for renters. As the table indicates, few localities offer such plans. Only five cities (Alexandria, Charlottesville, Fairfax, Falls Church, and Hampton) and one county (Fairfax) reported having plans for renters.

Table 3.3 lists the combined elderly and disabled beneficiaries reported by each locality in 2016 or 2017 and the amount of revenue foregone by each locality because of the homeowner exemptions. The amounts were reported by 27 cities, 71 counties, and 30 towns that responded to the question. The amounts reported foregone totaled \$23,405,682 for cities, \$65,710,944 for counties and \$574,780 for the

reporting towns. The grand total amount foregone by reporting cities, counties, and towns was \$89,691,405. An estimate of the average revenue foregone per beneficiary is also provided for localities reporting both number of beneficiaries and foregone revenue. For cities, the average revenue foregone was \$1,457 per beneficiary. The amount for counties was \$1,411, and for towns it was \$347.



**Table 3.1
Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017**

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	\$72,000 (deferral); \$72,000 (exemption)	\$430,000 excludes 2 acres	<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.					
Bristol	\$24,000	\$40,000 excludes 1 acre	Flat \$200 relief to all qualified householders.					
Buena Vista	\$25,000; no exemptions	\$65,000 excludes 5 acres	<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	\$125,000 excludes 10 acres	<u>Net Worth</u>					
			<u>Income</u>	25,000	50,000	75,000	100,000	125,000
			\$0 - 12,500	100%	80%	60%	40%	20%
			12,501 - 25,000	80%	64%	48%	32%	16%
			25,001 - 37,500	60%	48%	36%	24%	12%
			37,501 - 50,000	40%	32%	24%	16%	8%
Chesapeake	\$62,000 income; \$10,000 for non-spousal relative or disabled is excluded	\$350,000 excludes 3 acres	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>		
			\$0 - 22,000	100%	\$28,001 - 29,500	50%		
			22,001 - 23,500	90%	29,501 - 31,000	40%		
			23,501 - 25,000	80%	31,001 - 33,500	30%		
			25,001 - 26,500	70%	33,501 - 36,500	20%		
			26,501 - 28,000	60%	36,501 - 44,000	10%		
			44,001 - 62,000 are eligible for a frozen assessment					
Colonial Heights	\$40,000	\$80,000 excludes 1 acre	<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 \$1,600.					
			50% exemption (maximum: \$150)					
Covington	\$35,000	\$80,000 excludes 1 acre						
Danville	\$20,000 \$27,500 if disabled	\$50,000 excludes 1 acre	<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	\$340,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>				
			\$0 - 42,000	100%				
			42,001 - 52,000	50%				
			52,001 - 72,000	25%				
			Tax deferral up to 100%					
			Tax freeze available based on income table.					
Falls Church	\$70,150 \$10,000 for non-spousal relative excluded	\$540,000 excludes 1 acre	<u>Size of Family Household</u>					
			<u>1 member</u>	<u>2 members</u>	<u>3 members</u>	<u>4 members</u>	<u>Relief Amount</u>	
			\$0 - 22,850	\$0 - 26,100	\$0 - 29,350	\$0 - 32,600	\$4,000	
			22,851 - 38,050	26,101 - 43,450	29,351 - 48,900	32,601 - 54,300	\$3,000	
			38,051 - 49,150	43,451 - 56,150	48,901 - 63,150	54,301 - 70,150	\$1,000	

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Cities (continued)						
Franklin	\$30,000	\$60,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 12,000	100%	\$16,001 - 17,000	50%
			12,001 - 13,000	90%	17,001 - 18,000	40%
			13,001 - 14,000	80%	18,001 - 19,000	30%
			14,001 - 15,000	70%	19,001 - 20,000	20%
			15,001 - 16,000	60%	20,001 - 30,000	10%
Fredericksburg	\$50,000	\$200,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 30,000	100%		
			30,001 - 40,000	80%		
			40,001 - 50,000	60%		
			(Maximum: \$1,500)			
			Any taxes over exempt amount may be deferred.			
Galax	\$23,000	\$75,000 excludes 1 acre	All income up to \$23,000 qualifies for \$200 relief			
Hampton	\$50,000	\$200,000 excludes 10 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 25,000	100%		
			25,001 - 27,000	75%		
			27,001 - 29,000	50%		
			29,001 - 31,000	25%		
			31,001 - 50,000 may freeze or defer tax payment.			
Harrisonburg	\$30,000	\$75,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 15,000	80%	\$20,001 - 25,000	40%
			15,001 - 20,000	60%	25,001 - 30,000	20%
			(Maximum: \$1,000)			
Hopewell	\$32,500; \$4,000 exemption for each non-spousal relative	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 18,500	100%		
			18,501 - 32,500	50%		
			(Maximum: \$850)			
Lexington	\$30,000; first \$6,000 exempt for each non-spousal relative	\$70,000 excludes 1 acre	<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	\$32,500	\$60,000 excludes 1 acre	<u>% Poverty</u>	<u>% Relief</u>	<u>Class 1</u>	<u>Class 2</u>
			150	100	\$0 - 17,655	\$0 - 23,895
			151-175	100	17,655 - 20,598	23,895 - 27,878
			176-200	100	20,598 - 23,540	27,878 - 31,860
			201-225	100	23,540 - 26,483	31,860 - 32,500
			226-250	100	26,483 - 29,425	N/A
			251-275	100	29,425 - 32,368	N/A
			Class 1: applicant (poverty income \$11,880)			
			Class 2: applicant + spouse (poverty income \$16,020)			
			Class 3: applicant + relative (poverty income \$16,020)			
			Class 4: applicant + spouse + relative (poverty income \$24,300)			
Manassas	\$81,418	\$340,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 26,100	100%		
			26,101 - 56,150	100%	up to \$3,400 relief	
			56,151 - 64,573	25%	up to \$850 relief	
			64,574 - 72,995	15%	up to \$510 relief	
			72,996 - 81,418	10%	up to \$340 relief	
Manassas Park	\$60,000	\$150,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 50,000	100%		
			50,001 - 60,000	50%		
Martinsville	\$27,500	\$65,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 12,500	100%	\$19,151 - 20,825	50%
			12,501 - 14,150	90%	20,826 - 22,500	40%
			14,151 - 15,825	80%	22,501 - 24,150	30%
			15,826 - 17,500	70%	24,151 - 25,825	20%
			17,501 - 19,150	60%	25,826 - 27,500	10%
			(Maximum: \$400)			

N/A Not applicable

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption							
Cities (continued)										
Newport News	H.U.D. income limits or \$50,000	\$200,000	Deferral to 100%							
Norfolk	\$67,000	\$350,000	<u>Income</u>		<u>Exemption</u>					
			\$0 - 28,611	100%						
			28,612 - 36,958	80%						
			36,959 - 45,306	60%						
			45,307 - 53,653	40%						
			53,654 - 67,000	20%						
Norton	\$15,000	\$25,000 excludes 1 acre	100% exemption (maximum: \$100).							
Petersburg	\$35,000; first \$4,000 exempt for each non-spousal relative.	\$70,000 excludes 1 acre	100% exemption (to \$1,200) for \$0 to \$25,000. 50% exemption (to \$1,200) for \$25,001 to \$35,000. The income of applicant, spouse, and all relatives is combined into one total, then the first \$4,000 is exempt for each relative. The remaining income is considered the applicant's.							
Poquoson	\$47,000	\$200,000 excludes 1 acre	<u>Income</u>		<u>Exemption</u>					
			\$0 - 25,000	100%						
			25,001 - 33,000	75%						
			33,001 - 40,000	50%						
			40,001 - 47,000	25%						
Portsmouth	\$50,000	\$175,000 excludes 1 acre	<u>Income</u>		<u>Exemption</u>					
			\$0 - 21,000	100%	\$25,001 - 26,000	50%				
			21,001 - 22,000	90%	26,001 - 27,000	40%				
			22,001 - 23,000	80%	27,001 - 28,000	30%				
			23,001 - 24,000	70%	28,001 - 29,000	20%				
			24,001 - 25,000	60%	29,001 - 30,000	10%				
			Income above \$30,000 is eligible for freeze.							
Radford	\$24,000; \$6,500 exempt for non-spousal relative	\$180,000 ^a excludes 1 acre	100% exemption.							
Richmond	\$50,000	\$200,000 excludes 1 acre								
			<u>Net Worth</u>							
			<u>Income</u>	<u>\$0-19,000</u>	<u>19,001-37,000</u>	<u>37,001-55,000</u>	<u>55,001-100,000</u>	<u>100,001-150,000</u>	<u>150,001-200,000</u>	
			\$0 - 9,000	100%	100%	90%	80%	75%	70%	
			9,001 - 12,000	100%	100%	84%	71%	65%	60%	
			12,001 - 16,000	89%	80%	71%	62%	57%	50%	
			16,001 - 20,000	59%	50%	41%	33%	31%	30%	
			20,001 - 30,000	40%	35%	31%	27%	26%	25%	
			30,001 - 40,000	30%	25%	21%	16%	15%	15%	
			40,001 - 50,000	26%	22%	18%	14%	12%	10%	
Roanoke	\$42,000	\$160,000 excludes 1 acre	Elderly exemption is the amount 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 amount by which the property tax for the year exceeds that for the year in which the owner qualifies.							
Salem	\$50,000	\$100,000 excludes 1 acre	Exemption is the amount by which the property tax exceeds the tax for the year in which the owner became 65. 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. ^b							
Staunton	\$30,000	\$62,500 excludes 1 acre	<u>Net Worth</u>							
			<u>Income</u>	<u>\$0-25,000</u>	<u>25,001-31,250</u>	<u>31,251-37,500</u>	<u>37,501-43,750</u>	<u>43,751-50,000</u>	<u>50,001-56,520</u>	<u>56,521-62,500</u>
			\$0 - 18,000	100%	90%	80%	70%	60%	50%	45%
			18,001 - 21,000	85%	75%	65%	55%	50%	45%	40%
			21,001 - 24,000	70%	60%	55%	50%	45%	40%	35%
			24,001 - 27,000	50%	45%	40%	35%	30%	25%	20%
			27,001 - 30,000	35%	30%	25%	20%	15%	10%	5%

^a The city of Radford includes value up to \$180,000 if house is included. Otherwise, the net worth limit is \$70,000.

^b 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 December 31st of the year immediately preceding the taxable year.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption							
Cities (continued)										
Suffolk	\$57,150; first \$10,000 exempt for non-spousal relative	\$256,135 excludes 10 acres	<u>Income</u>	<u>Exemption</u>						
			\$0 - 43,703	100%						
			43,704 - 50,427	50%						
			50,428 - 57,150	25%						
			Modified every January 1st based on Consumer Price Index. Modification not to exceed 3.5% annually.							
Virginia Beach	\$68,293 first \$10,000 exempt for relative	\$350,000 excludes 10 acres	<u>Income</u>	<u>Exemption</u>						
			\$0 - 39,944	100%						
			39,944 - 43,043	80%						
			43,043 - 46,142	60%						
			46,142 - 49,241	40%						
			49,241 - 52,340	20%						
			52,340 - 68,293	Tax freeze						
Waynesboro	\$30,000	\$62,500 excludes 1 acre	<u>Net Worth</u>							
			<u>Income</u>	\$0- 25,001- 31,251- 37,501- 43,751- 50,001- 56,251-						
				25,000 31,250 37,500 43,750 50,000 56,250 62,500						
			\$0 - 18,000	90%	85%	75%	65%	55%	50%	45%
			18,001 - 21,000	85%	75%	65%	55%	50%	45%	40%
			21,001 - 24,000	70%	60%	55%	50%	45%	40%	35%
			24,001 - 27,000	50%	45%	40%	35%	30%	25%	20%
			27,001 - 30,000	35%	30%	25%	20%	15%	10%	5%
Williamsburg	N/A	N/A	100% deferral							
Winchester	\$40,000; less \$6,500 of income of each non-spousal relative	\$75,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>				
			\$0 - 25,000	100%	\$30,001 - 35,000	50%				
			25,001 - 30,000	75%	35,001 - 40,000	25%				
			(Maximum: \$1,500)							
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)										
Accomack	\$28,000; first \$6,500 exempt for each non-spousal relative	\$80,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>						
			\$0 - 15,000	100%						
			15,001 - 28,000	50%						
			(Maximum: \$500)							
Albemarle	\$69,452	\$200,000 excludes 10 acres	<u>Net Worth</u>							
			<u>Income</u>	\$0- 100,001- 150,001-						
				100,000 150,000 200,000						
			\$0 - 30,000	100%	90%	80%				
			30,001 - 50,000	70%	60%	50%				
			50,001 - 69,452	40%	30%	20%				
Alleghany	\$35,000; first \$6,500 exempt for each non-spousal relative	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>						
			\$0 - 25,000	100%						
			25,001 - 30,000	75%						
			30,001 - 35,000	50%						
Amelia	\$30,000 first \$6,500 exempt for each non-spousal relative	\$100,000 excludes 1 acre	Those certified as disabled can apply with the same gross income and net worth requirement.							
Amherst	\$50,000; first \$6,500 exempt for each non-spousal relative	\$150,000 excludes 1 acre	<u>Net Worth</u>							
			<u>Income</u>	\$0- 110,001- 120,001- 130,001- 140,001-						
				110,000 120,000 130,000 140,000 150,000						
			\$0 - 20,000	100%	95%	90%	85%	80%		
			20,001 - 30,000	75%	70%	65%	60%	55%		
			30,001 - 40,000	50%	45%	40%	35%	30%		
			40,001 - 50,000	25%	20%	15%	10%	5%		
			(maximum abatement is \$600 per year.)							
Appomattox	\$20,000; first \$6,500 exempt for each non-spousal relative	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>				
			\$0 - 8,300	80%	\$13,311 - 14,980	60%				
			8,301 - 9,970	75%	14,981 - 16,650	55%				
			9,971 - 11,640	70%	16,651 - 18,320	50%				
			11,641 - 13,310	65%	18,321 - 20,000	40%				
			(maximum exemption \$350)							

N/A Not applicable

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption	
Counties (continued)				
Arlington	\$77,407	\$340,000	<u>Income</u>	<u>Exemption</u>
			\$0 - 41,080	100%
			41,081 - 51,560	50% exemption balance deferred
			51,561 - 77,407	25% exemption balance deferred
Augusta	\$40,000	\$100,000 excludes 5 acres	<u>Net Worth</u>	
			<u>Income</u>	<u>Income</u>
			\$0 - 20,000	\$0- 25,001- 50,001- 60,001- 70,001- 80,001- 90,001-
			20,001 - 24,000	25,000 50,000 60,000 70,000 80,000 90,000 100,000
			24,001 - 28,000	100% 90% 80% 70% 60% 50% 40%
			28,001 - 30,000	90% 80% 70% 60% 50% 40% 30%
			30,001 - 32,000	80% 70% 60% 50% 40% 30% 20%
			32,001 - 34,000	70% 60% 50% 40% 30% 20% 10%
			34,001 - 36,000	60% 50% 40% 30% 20% 10% ...
			36,001 - 38,000	50% 40% 30% 20% 10% ...
			38,001 - 40,000	40% 30% 20% 10% ...
Bath	\$50,000	\$200,000 excludes 10 acres	<u>Net Worth</u>	
			<u>Income</u>	<u>Income</u>
			\$0 - 10,000	\$0 - 33,501- 66,801- 100,101- 133,401- 166,701-
			10,001 - 20,000	33,500 66,800 100,100 133,400 166,700 200,000
			20,001 - 30,000	100% 90% 80% 70% 60% 50%
			30,001 - 40,000	90% 80% 70% 60% 50% 40%
			40,001 - 50,000	80% 70% 60% 50% 40% 30%
Bedford	\$37,500	\$100,000 excludes 1 acre	85% of total tax with maximum of \$1,000 or \$500 minimum relief	
Bland	\$25,000; first \$5,000 exempt for non-spousal relatives	\$75,000 excludes 1 acre	100% exemption (maximum: \$200).	
Botetourt	\$50,000; first \$8,500 exempt for non-spousal relatives	\$185,000 excludes 2 acres	<u>Income</u>	<u>Exemption</u>
			\$0 - 27,500	90%
			27,501 - 35,000	70%
			35,001 - 42,500	50%
			42,501 - 50,000	40%
Buchanan	\$25,000; first \$5,000 exempt for non-spousal relatives	\$50,000 excludes 1 acre	\$125 exemption or amount of tax liability up to \$125.	
Buckingham	\$35,000	\$80,000 excludes 10 acres	If values or tax rates are increased, the tax for eligible citizens is frozen at the current amount of taxes.	
Campbell	\$35,000; first \$10,000 exempt for non-spousal relatives	\$82,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>
			\$0 - 27,000	100%
			27,001 - 31,000	75%
			31,001 - 35,000	50%
			(maximum: \$600)	
Caroline	\$40,000; first \$6,500 exempt for non-spousal relatives	\$85,000 excludes 10 acres	<u>Net Worth</u>	
			<u>Income</u>	<u>Income</u>
			\$0 - 12,000	\$0- 45,001- 85,000
			12,001 - 22,000	45,000 85,000
			22,001 - 30,000	95% 80%
			30,001 - 40,000	75% 60%
				55% 40%
				35% 20%
Carroll	\$30,000; first \$6,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	100% of tax on house and one acre of land upon which it is situated (maximum: \$250).	
Charles City	\$50,000; first \$10,000 exempt for disabled applicant	\$150,000 excludes 5 acres	<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: \$1,000)	

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
Counties (continued)							
Chesterfield	\$52,000; first \$10,000 exempt for non-spousal relatives	\$350,000 excludes 10 acres	<u>Income</u>	<u>Exemption</u>			
			\$0 - 27,200	100%			
			27,201 - 39,000	60%			
			39,001 - 52,000	35%			
Clarke	\$55,000; first \$8,000 is exempt for non-spousal relatives	\$250,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>	
			\$0 - 20,000	100%	\$35,001 - 55,000	10%	
			20,001 - 25,000	80%	over 55,000	0%	
			25,001 - 30,000	60%			
			30,001 - 35,000	50%			
Craig	\$30,000	\$90,000 excludes 1 acre	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	\$50,000; first \$6,500 exempt for non-spousal relatives	\$200,000 excludes 10 acres	<u>Net Worth</u>				
			<u>Income</u>	<u>\$0- 50,000</u>	<u>50,001- 100,000</u>	<u>100,001- 150,001-</u> <u>200,000</u>	
			\$0 - 20,000	100%	80%	60%	
			20,001 - 30,000	70%	50%	40%	
			30,001 - 40,000	50%	35%	20%	
			40,001 - 50,000	30%	25%	15%	
Cumberland	\$16,000	\$100,000 excludes 1 acre	Income \$6,001 - \$16,000 – Reduction 50% of tax due Income \$6,000 and less – Reduction 75% of tax due (not to exceed \$300)				
Dickenson	\$37,000; first \$20,000 exempt for non-spousal relatives	\$75,000 excludes 1 acre	\$150 exemption.				
Dinwiddie	\$35,000; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 5 acres	<u>Income</u>	<u>Exemption</u>			
			\$0 - 35,000	100%			
Essex	\$27,500	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>			
			\$0 - 16,000	100%			
			16,001 - 20,000	80%			
			20,001 - 23,500	60%			
			23,501 - 27,500	40%			
			(Maximum: \$750 - Must be 65 years old or permanently and totally disabled.)				
Fairfax	\$72,000; first \$6,500 exempt for non-spousal relatives	\$340,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>			
			\$0 - 52,000	100%			
			52,001 - 62,000	50%			
			62,001 - 72,000	25%			
Fauquier	\$58,000; first \$10,000 exempt for non-spousal relatives	\$440,000 excludes 5 acres	On house and up to five acres, 100% exemption.				
Floyd	\$20,650; first \$6,000 exempt for non-spousal relatives	\$75,000 excludes 1 acre	Subject to restrictions and conditions the article provides. Exemption up to \$200				
Fluvanna	\$50,000; first \$12,500 exempt for non-spousal relatives	\$160,000 excludes 5 acres	<u>Net Worth</u>				
			<u>Income</u>	<u>\$0- 40,000</u>	<u>40,001- 80,000</u>	<u>80,001- 120,001-</u> <u>160,000</u>	
			\$0 - 12,500	100%	75%	50%	
			12,501 - 25,000	75%	57%	39%	
			25,001 - 37,500	50%	39%	27%	
			37,501 - 50,000	25%	20%	15%	
Franklin	\$25,000; first \$3,000 exempt for non-spousal relatives	\$80,000 excludes 5 acres	<u>Net Worth</u>				
			<u>Income</u>	<u>\$0- 12,000</u>	<u>12,001- 25,000</u>	<u>25,001- 35,001-</u> <u>50,000</u>	
			\$0 - 9,000	90%	80%	70%	
			9,001 - 12,000	75%	65%	50%	
			12,001 - 15,000	65%	55%	40%	
			15,001 - 18,000	55%	45%	30%	
			18,001 - 25,000	45%	35%	20%	
						50,001- 80,000	
						35%	
						20%	
						10%	
						10%	
						10%	

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
Frederick	\$50,000; first \$8,500 exempt for non-spousal relatives	\$150,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 20,000	100%	\$25,001 - 30,000	35%
Giles	\$45,000	\$65,000 excludes 1 acre	\$20,001 - 25,000	60%	30,001 - 50,000	10%
			<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
Gloucester	\$35,000	\$100,000 excludes 10 acres	\$0 - 15,000	80%	25,001 - 35,000	40%
			15,001 - 25,000	60%	35,001 - 45,000	20%
Goochland	\$67,000; first \$10,000 exempt for non-spousal relatives	\$250,000 excludes 10 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 20,000	100% of tax due		
Grayson	\$23,500; first \$2,500 exempt for non-spousal relatives	\$80,500 excludes 1 acre	20,001 - 25,000	\$775 max		
			25,001 - 35,000	\$600 max		
Greene	\$27,000; first \$6,500 exempt for non-spousal relatives	\$100,000 excludes 5 acres	100% exemption (maximum: \$800).			
			<u>Income</u>	<u>Exemption</u>		
Greensville	\$30,000	\$75,000 excludes 1 acre	\$0 - 10,000	100%		
			10,001 - 18,000	75%		
Halifax	\$22,000	\$60,000 excludes 1 acre	18,001 - 27,000	55%		
			Up to \$300 annual tax relief.			
Hanover	\$50,000; first \$10,000 exempt for non-spousal relatives	\$200,000 excludes 10 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 15,000	100%		
Henrico	\$67,000; first \$10,000 of each relative excluded	\$350,000 excludes 10 acres	15,001 - 20,000	75%		
			20,001 - 22,000	50%		
Henry	\$17,000	\$50,000 excludes 1 acre	22,001 - 27,000	50%		
			(maximum exemption \$500)			
Isle of Wight	\$43,900; first \$6,500 exempt for non-spousal relatives	\$184,400 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 20,000	100%		
James City	\$45,000; first \$6,500 exempt for non-spousal relatives	\$200,000 excludes 10 acres	20,001 - 30,000	75%		
			30,001 - 40,000	50%		
King and Queen	\$35,000	\$60,000 excludes 2 acres	40,001 - 50,000	25%		
			100% relief up to \$3,000			
King George	\$40,000; first \$1,500 exempt for non-spousal relatives	\$60,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 9,000	90%	\$12,001 - 13,000	50%
King William	\$50,000	\$100,000 excludes 5 acres	9,001 - 9,961	80%	13,001 - 14,000	40%
			9,962 - 11,000	70%	14,001 - 15,000	30%
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	11,001 - 12,000	60%	15,001 - 16,000	20%
			(maximum: \$300)			
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 25,500	100%		
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	25,501 - 31,700	75%		
			31,701 - 37,700	50%		
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	37,701 - 43,900	25%		
			(maximum: \$1,000)			
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 15,800	100%		
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	15,801 - 17,801	80%		
			17,801 - 21,501	60%		
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	20,501 - 22,700	40%		
			The first \$120,000 of assessed value is exempt.			
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 15,800	100%		
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	15,801 - 17,801	80%		
			17,801 - 21,501	60%		
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	20,501 - 22,700	40%		
			Up to \$500 exemption			
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 15,800	100%		
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	15,801 - 17,801	80%		
			17,801 - 21,501	60%		
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	20,501 - 22,700	40%		
			100% exemption.			
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 15,800	100%		
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	15,801 - 17,801	80%		
			17,801 - 21,501	60%		
Lancaster	\$22,700; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	20,501 - 22,700	40%		
			Up to \$1,000 of tax relief per year.			

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption						
Counties (continued)									
Lee	\$25,000; first \$2,000 exempt for non-spousal relatives	\$85,000 excludes 1 acre	<u>Income</u> <u>Exemption</u>						
			\$0 - 17,000	100%					
			17,001 - 19,500	75%					
			19,501 - 22,000	50%					
			22,001 - 25,000	25%					
			(maximum: \$200)						
Loudoun	\$72,000	\$440,000 excludes 10 acres	100% exemption on home and ten acres of lot.						
Louisa	\$40,000; \$6,500 exempt for non-spousal relatives	\$100,000 excludes 10 acres	<u>Net Worth</u>						
				\$0-	25,001-	50,001-	75,001-		
				Income	25,000	50,000	75,000	100,000	
				\$0 - 18,000	100%	90%	80%	75%	
				18,001 - 29,000	90%	80%	70%	70%	
		29,001 - 40,000	70%	60%	50%	50%			
			Maximum exemption: \$1,000						
Madison	\$30,000	\$75,000 excludes 3 acres	Taxpayers who qualify for deferral shall be entitled to have their total real estate tax remain at the amount of such tax for subsequent years until they no longer qualify for deferral.						
Mathews (elderly only)	\$35,000	\$100,000 excludes 5 acres	<u>Income</u> <u>Exemption</u>						
			\$0 - 23,000	100%					
			23,001 - 27,000	80%					
			27,001 - 31,000	60%					
			31,001 - 35,000	40%					
			(maximum: \$1,000)						
Middlesex	\$27,500; first \$3,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	<u>Income</u> <u>Exemption</u>						
			\$0 - 13,000	100%					
			13,001 - 16,000	80%					
			16,001 - 19,000	60%					
			19,001 - 22,000	40%					
			22,001 - 27,500		20%				
Montgomery	\$51,000	\$150,000 excludes 1 acre	<u>Income</u> <u>Exemption</u>						
			\$0 - 32,600	100%					
			32,601 - 40,800	60%					
			40,801 - 51,000	40%					
					Deferral up to 100%				
Nelson	\$50,000 first \$3,000 exempt other than owner	\$100,000. excludes 1 acre	Exemption based on sliding scale on income/net worth.						
New Kent	\$50,000	\$150,000 excludes 10 acres	<u>Income</u> <u>Exemption</u>						
			\$0 - 15,000	\$800					
			15,001 - 25,000	650					
			25,001 - 35,000	500					
			35,001 - 50,000	350					
Northampton	\$22,000	\$80,000 excludes 1 acre	Percentage based on net worth and income.						
Northumberland	\$20,000	\$100,000 excludes 1 acre	Percentage based on net worth and income. Maximum of \$400.						
Orange	\$40,000; first \$7,500 exempt for non-spousal relatives	\$90,000 excludes 2 acres	<u>Net Worth</u>						
				\$0-	18,001-	36,001-	54,001-	72,001-	
				Income	18,000	36,000	54,000	72,000	90,000
				\$0 - 15,000	90%	80%	70%	60%	50%
				15,001 - 20,500	80%	70%	60%	50%	40%
				20,501 - 26,000	70%	60%	50%	40%	30%
				26,001 - 31,500	60%	50%	40%	30%	20%
		31,501 - 40,000	50%	40%	30%	20%	10%		
Page	\$21,500	\$114,000 excludes 1 acre	<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%			
					19,001 - 21,500	20%			
Patrick	\$22,000	\$100,000 excludes 1 acre	Maximum exemption \$300.						

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
Pittsylvania	\$18,000; first \$4,000 exempt for non-spousal relatives	\$60,000 excludes 1 acre	Percentage relief from 20% to 90% based on net worth and income. Maximum exemption is \$300.			
Powhatan	\$50,000; first \$7,500 exempt for disabled only; first \$6,500 for non-spousal relatives	\$200,000 excludes 1 acre	Income up to \$50,000 receives exemption of up to \$800 off of taxes on one acre and home.			
Prince Edward	\$22,000	\$150,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 11,000	100%		
			11,001 - 22,000	50%		
Prince George	\$45,000	\$120,000 excludes 5 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 28,000	100%		
			28,001 - 45,000	50%		
Prince William	\$81,490; deduct \$7,500 of disability income; each relative deducts up to \$10,000 of income	\$340,000 excludes 25 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 56,200	100%		
			56,201 - 64,630	75%		
			64,631 - 73,060	50%		
			73,061 - 81,490	25%		
Pulaski	\$25,000; first \$2,500 exempt for non-spousal relatives	\$55,000 excludes 3 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 15,000	80%		
			15,001 - 18,125	60%		
			18,126 - 21,250	40%		
			21,251 - 25,000	20%		
Rappahannock	\$30,960	\$250,000 excludes 5 acres	100% relief for income under \$30,960 and net worth under \$250,000. 100% deferral for income under \$30,960 and net worth under \$350,000.			
Richmond	20,000	100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 14,000	100%		
			14,001 - 16,000	80%		
			16,001 - 18,000	60%		
			18,001 - 20,000	40%		
Roanoke	\$56,566	\$200,000 excludes 1 acre	Value of home and 1 acre frozen at prior years assessment as long as owner qualifies.			
Rockbridge	\$50,000; first \$10,000 exempt for non-spousal relatives	\$200,000 excludes 2 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 18,000	80%		
			18,001 - 28,000	60%		
			28,001 - 38,000	40%		
			38,001 - 50,000	20%		
Rockingham	\$38,000; first \$6,500 exempt for non-spousal relatives	\$78,000 excludes 1 acre	<u>Net Worth</u>			
				\$0-	38,001-	58,001-
			<u>Income</u>	38,000	58,000	78,000
			\$0 - 18,000	100%	75%	50%
			18,001 - 23,000	80%	65%	40%
			23,001 - 30,000	50%	40%	30%
			30,001 - 38,000	25%	15%	10%
			over 38,000	0%	0%	0%
Russell	\$30,000; first \$2,500 exempt for non-spousal relatives	\$80,000 excludes 1 acre	100% exemption (maximum: \$165).			
Scott	\$30,000	\$90,000 excludes 1 acre	Maximum relief is \$175.			
Shenandoah	\$30,000; first \$6,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 18,000	100%	24,001 - 26,000	50%
			18,001 - 20,000	80%	26,001 - 28,000	40%
			20,001 - 22,000	70%	28,001 - 30,000	30%
			22,001 - 24,000	60%	over \$30,000	0%
Smyth	\$25,000; first \$1,500 exempt for non-spousal relatives	\$65,000 excludes 1 acre	<u>Net Worth</u>			
				\$0-	28,501-	41,001-
			<u>Income</u>	28,500	41,000	65,000
			\$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%
			(maximum relief is \$200.)			

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
Counties (continued)							
Southampton	\$30,000; first \$6,000 exempt for non-spousal relatives	\$80,000 excludes 1 acre	Sliding scale from 10% to 90% relief based on gross income and net worth.				
Spotsylvania	\$50,000; first \$5,500 exempt for non-spousal relatives	\$200,000 excludes 1 acres	100% exemption (maximum: \$1,200).				
Stafford	\$40,000; first \$4,000 exempt for non-spousal relatives	\$400,000 excludes 2 acres	100% exemption: \$35,000 income; max. net worth \$300,000 50% exemption: \$30,000 income; max. net worth \$400,000 50% exemption: \$40,000 income; max net worth \$200,000				
Surry	\$30,000; first \$6,500 for non-spousal relatives	\$100,000 excludes 1 acre	<u>Income</u>		<u>Exemption</u>		
			\$0 - 15,000	100%			
			15,001 - 20,000	75%			
			20,001 - 25,000	50%			
			25,001 - 30,000	25%			
			(Maximum: \$500)				
Tazewell (elderly only)	\$30,000	\$75,000 excludes 1 acre	100% exemption. (Maximum: \$300)				
Warren	\$35,000	\$150,000 excludes 5 acres	<u>Income</u>		<u>Exemption</u>		
			\$0 - 20,000	100%			
			20,001 - 25,000	75%			
			25,001 - 30,000	50%			
			30,001 - 35,000	25%			
Washington	\$27,446	\$100,000 excludes 5 acres	<u>Net Worth</u>				
				\$0- 33,000	33,001- 66,000	66,001- 100,000	
			<u>Income</u>				
			\$0 - 11,053	80%	64%	56%	
			11,054 - 16,398	60%	48%	42%	
			16,399 - 21,922	40%	32%	28%	
21,923 - 27,446	20%	16%	14%				
Westmoreland	\$20,000	\$60,000 excludes 1 acre	65 years or older or permanently and totally disabled for a tax relief amount of up to \$300. Must 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	\$42,000; \$4,000 exempt for non-spousal relatives	\$85,000 excludes 1 acre	Maximum \$200 exemption.				
Wythe	\$30,000; first \$5,000 exempt for non-spousal relatives	\$80,000 excludes 1 acre	\$200 exemption.				
York	\$50,000; exempt \$10,000 of income for non-spousal relatives	\$200,000 excludes 10 acres	<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		up to \$600
			29,701 - 39,850		31,568 - 40,784		up to \$420
			39,851 - 50,000		40,785 - 50,000		up to \$300

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
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	\$25,487; first \$2,500 exempt for non-spousal relatives	\$100,000 excludes 1 acre	Net Worth				
			Income	\$0- 33,000	33,001- 66,000	66,001- 100,000	
			\$0 - 10,263	80%	64%	56%	
			10,264 - 15,227	60%	48%	42%	
			15,228 - 20,356	40%	32%	28%	
			20,357 - 25,487	20%	18%	14%	
Altavista	\$34,500; first \$10,000 exempt for non-spousal relatives	\$80,900 excludes 1 acre	Income	Exemption			
			\$0 - 25,900	100%			
			25,901 - 30,200	75%			
			30,201 - 34,500	50%			
			(Maximum: \$500)				
Ashland	\$50,000	\$200,000	Income	Exemption			
			\$0 - 20,000	100%			
			20,001 - 30,000	75%			
			30,001 - 40,000	50%			
			40,001 - 50,000	25%			
Bedford	\$15,000	\$40,000 excludes 1 acre	Income	Exemption	Income	Exemption	
			\$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%	
Big Stone Gap	\$22,000; first \$4,000 exempt for non-spousal relatives	\$85,000	Maximum exemption is \$100.				
Blacksburg	\$51,000; first \$10,000 exempt for non-spousal relatives	\$150,000	Income	Exemption	Deferral		
			\$0 -32,600	100%	0%		
			32,601 -40,800	60%	40%		
			40,801 -51,000	40%	60%		
Bluefield (elderly only)	\$25,000	\$75,000 excludes 1 acre	100% exemption. up to \$200.				
Bridgewater	\$11,000; first \$2,000 exempt for non-spousal relatives	\$30,000	Net Worth				
			Income	\$0- 15,000	15,001- 20,000	20,001- 25,000	25,001- 30,000
			\$0 - 6,500	80%	64%	56%	40%
			6,501 - 8,000	60%	48%	42%	30%
			8,001 - 9,500	40%	32%	28%	20%
			9,501 - 11,000	20%	16%	14%	10%
Broadway (elderly only)	\$18,000	\$50,000	N/A				
Brookneal	\$22,000 first \$2,500 exempt for non-spousal relatives	\$60,000	Income	Exemption			
			\$0 - 10,000	100%			
			10,001 - 12,000	80%			
			12,001 - 14,000	70%			
			14,001 - 16,000	60%			
			16,001 - 18,000	50%			
			18,001 - 20,000	40%			
			20,001 - 22,000	30%			
			(maximum: \$300)				
Cape Charles	\$22,000	\$80,000 excludes 1 acre	Income	Exemption			
			\$0 - 16,000	90%			
			16,001 - 17,500	80%			
			17,501 - 19,000	70%			
			19,001 - 20,500	60%			
			20,501 - 22,000	50%			
			(maximum: \$300)				
Chilhowie	\$22,000	\$35,000 excludes 1 acre	Up to 100% exemption				

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Towns (continued)						
Christiansburg	\$51,000	\$150,000	<u>Income</u>		<u>Exemption</u>	
			\$0 - 32,600	100%		
			32,601 - 40,800	60%		
			40,801 - 51,000	40%		
Clifton Forge	\$25,000	\$55,000	Up to 100% exemption			
Clintwood	\$37,000	\$75,000	N/A			
		excludes 1 acre				
Colonial Beach	\$22,500 or \$32,000 with partner	\$100,000	Maximum exemption is \$600			
Culpeper	\$50,000; first \$6,500 exempt for non-spousal relatives	\$200,000	Sliding scale of net worth/income determine exemption.			
		excludes 1 acre				
Dublin	\$23,200; first \$2,500 exempt for each relative	\$55,000	<u>Income</u>		<u>Exemption</u>	
		excludes 3 acres	\$0 - 15,000	80%		
			15,001 - 18,500	60%		
			18,501 - 21,000	40%		
			21,001 - 23,200	20%		
Floyd	\$17,000 first \$6,000 exempt for non-spousal relatives	\$55,000	\$50 deduction from real estate bill for each year that such person qualifies for relief.			
Front Royal	\$15,444	\$100,000	Deferral or exemption.			
		excludes 1 acre				
Grundy	\$16,500	\$50,000	Determined by Buchanan County code.			
Hamilton	\$72,000	\$440,000	All owner(s) of the dwelling, excluding the spouse, are at least 65 years of age or premanently and totally disable on 12/31/11. The title of the dwelling is held on Jan. 1, 2012, 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.			
		excludes 3 acres				
Haymarket	\$71,300; exempt \$10,000 for non-spousal relative; exempt \$7,500 of disabled	\$340,000	100% exemption if income is less than \$22,000. 100% deferral if income is less than 85% of HUD low income limit; 75% deferral if income is less than 90% of HUD low income limit; 50% deferral if income is less than 95% of HUD low income limit; 25% deferral if income is less than HUD low income limit.			
		excludes 1 acre				
Haysi	\$25,000	\$75,000	Deferral or exemption			
		excludes 1 acre				
Herndon	\$72,000	\$340,000	<u>Income</u>		<u>Exemption</u>	
		excludes 1 acre	\$0 - 52,000	100%		
			52,001 - 62,000	50%		
			62,001 - 72,000	25%		
Hillsville	\$23,000; first \$6,000 exempt for others in household	\$80,000	50% exemption. (Maximum: \$74.50)			
		excludes 1 acre				
Independence	\$5,000	\$10,000	Deferred taxes attached as lien on property and collected at time of sale.			
		excludes 1 acre				
Lebanon	\$27,000; first \$2,500 exempt for non-spousal relatives	\$75,000	50% exemption. Maximum \$150.			
		excludes 1 acre				
Leesburg	\$72,000	\$440,000	100% exemption.			
		excludes 10 acres				
Louisa	\$35,000	\$85,000	N/A			
Luray	\$21,500	\$114,000	<u>Income</u>		<u>Exemption</u>	
		excludes 1 acre	\$0 - 14,000	100%	\$18,001 - 19,000	25%
			14,001 - 15,000	80%	19,001 - 20,000	20%
			15,001 - 16,000	60%	20,001 - 21,500	10%
			16,001 - 17,000	40%	over 21,500	0%
			17,001 - 18,000	30%		
Marion	\$22,000	\$35,000	50% exemption.			
Narrows (elderly only)	\$25,000	\$35,000	Determined by Giles County code.			

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption					
Towns (continued)								
New Market	\$30,000	\$100,000	<u>Income</u> <u>Exemption</u>					
			\$0 - 18,000	100%				
			18,001 - 20,000	80%				
			20,001 - 22,000	70%				
			22,001 - 24,000	60%				
			24,001 - 26,000	50%				
			26,001 - 28,000	40%				
			28,001 - 30,000	30%				
Onancock	\$28,000	\$80,000	Determined by Accomack County code.					
Orange	\$19,500	\$55,000	<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
			\$0-12,000	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%
Pamplin	\$15,000; first \$6,500 exempt for non-spousal relatives	\$90,000	Determined by Appomattox County code.					
Pulaski	\$15,000	\$45,000 excludes 3 acres	<u>Income</u> <u>Exemption</u>					
			\$0 - 8,500	80%				
			8,501 - 10,500	60%				
			10,501 - 12,500	40%				
			12,501 - 15,000	20%				
Purcellville	\$72,000; first \$10,000 exempt for non-spousal relatives	\$440,000 excludes 10 acres	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 for non-spousal relatives	\$195,000	100% exempt if qualified.					
Rocky Mount	\$25,000	\$80,000 excludes 5 acres	<u>Net Worth</u>					
				\$0- 12,001- 25,001- 35,001- 50,001				
			<u>Income</u>	12,000	25,000	35,000	50,000	80,000
			\$0- 5,000	95%	85%	75%	65%	40%
			5,001 - 9,000	85%	75%	65%	40%	30%
			9,001 - 12,000	75%	65%	50%	30%	20%
			12,001 - 15,000	65%	55%	40%	20%	10%
			15,001 - 18,000	55%	45%	30%	10%	10%
			18,001 - 21,000	45%	35%	20%	10%	10%
Round Hill	\$52,000	\$195,000	Determined by Loudoun County code.					
Smithfield	\$30,000	\$150,000	Determined by Isle of Wight County code.					
Stanley (elderly only)	\$21,500	\$114,000	Determined by Page County code.					
Strasburg	\$30,000	\$100,000 excludes 1 acre	<u>Income</u> <u>Exemption</u>					
			\$0 - 18,000	100%				
			18,001 - 20,000	80%				
			20,001 - 22,000	70%				
			22,001 - 24,000	60%				
			24,001 - 26,000	50%				
			26,001 - 28,000	40%				
			28,001 - 30,000	30%				
Tazewell	\$25,000	N/A	Determined by Tazewell County code.					
Timberville	\$38,000	\$78,000	Determined by Rockingham County code.					
Vienna	\$72,000	\$340,000	<u>Income</u> <u>Exemption</u>					
			\$0 - 52,000	100%				
			52,001 - 62,000	50%				
			62,001 - 72,000	25%				
Vinton	\$56,600; first \$6,500 exempt for non-spousal relatives	\$200,000 excludes 1 acre	100% exemption.					
N/A	Not applicable							

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2017 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption	
Towns (continued)				
Warrenton	\$58,000; first \$10,000 exempt for non-spousal relatives	\$440,000 excludes 1 acre	100% exemption.	
West Point	\$20,000	\$60,000	Exemption	
Wise	\$42,000; first \$4,000 exempt for non-spousal relatives	\$85,000	100% exemption.	
Woodstock	\$30,000	\$100,000	<u>Income</u>	<u>Exemption</u>
			\$0 - 15,000	100%
			15,001 - 17,500	80%
			17,501 - 20,000	70%
			20,001 - 22,500	60%
			22,501 - 25,500	50%
			25,501 - 27,000	40%
			27,001 - 30,000	30%
Wytheville	\$15,000; first \$5,000 exempt for non-spousal relatives	\$50,000	100% exemption (maximum: \$75.00).	

N/A Not applicable.

Table 3.2
Real Property Renter Tax Relief Plans for the Elderly and Disabled, 2017

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 for each roommate	\$75,000	Income	Monthly Grant
				Maximum Annual Benefit
			\$ 0 - 15,000	\$500
			15,001 - 21,000	375
			21,001 - 25,600	250
Charlottesville	\$50,000; first \$7,500 of permanent disability compensation exempt; first \$8,500 for non-spousal relative exempt	\$100,000	Relief equals the amount derived by subtracting 24% of previous year's gross combined income from actual rent or 6,000 for previous year, whichever is less. Multiply excess by 25% to obtain amount.	
Fairfax	\$40,000; first \$7,500 exempt for disabled; first \$6,500 exempt for each relative	\$150,000	10% of annual rent payment up to \$2,000.	
Falls Church	\$38,050	\$150,000	Varies based on income and assets; maximum grant of \$1,700 annually.	
Hampton	\$31,000	\$200,000	Criteria the same as for owners	
Counties (Note: Fairfax was the only county that responded to the items in this table.)				
Fairfax	\$22,000; first \$6,500 exempt for each relative	\$75,000	The grant total is based on the amount of rent paid for the dwelling during the grant year that exceeds 30% of income.	
Towns (No towns responded as having rental relief plans.)				

Table 3.3**Real Property Tax Relief Plans for the Elderly and Disabled Homeowners: Number of Beneficiaries and Foregone Tax Revenue, 2016 or 2017**

Locality	Year for Which Data Apply	Number of Beneficiaries	Foregone Tax Revenue (\$)	Average Foregone Tax Revenue per Beneficiary (\$)
Cities (Note: All cities responded to this survey. Those that answered "not applicable" for all items in this table are excluded.)				
Alexandria	2016	933	3,084,586	3,306
Bristol	2016	107	21,400	200
Buena Vista	2016	128	49,436	386
Charlottesville	2016	387	465,288	1,202
Chesapeake	2016	2,903	2,803,521	966
Colonial Heights	2017	178	188,206	1,057
Covington	2016	133	18,255	137
Fairfax	2017	289	1,016,173	3,516
Falls Church	2017	52	202,436	3,893
Franklin	2017	68	25,911	381
Fredericksburg	2016	155	174,583	1,126
Hampton	2017	1,261	1,458,563	1,157
Harrisonburg	2016	117	81,022	692
Hopewell	2017	311	...	...
Lexington	2016	54	33,127	613
Lynchburg	2017	795	688,718	866
Manassas Park	2017	87	290,717	3,342
Newport News	2016	712	...	...
Norfolk	2017	2,099	...	...
Norton	2016	78	11,638	149
Poquoson	2017	131	205,025	1,565
Radford	2017	62	44,610	720
Roanoke	2017	1,214	165,183	136
Staunton	2017	148	107,266	725
Virginia Beach	2017	6,397	11,922,561	1,864
Waynesboro	2017	160	108,599	679
Winchester	2017	222	238,858	1,076
Cities total		16,059 [†]	23,405,682 [†]	1,457 [*]
Counties (Note: All counties responded to this survey. Those that answered "not applicable" for all items in this table are excluded.)				
Albemarle	2016	791	856,226	1,082
Amelia	2017	422	125,047	296
Amherst	2017	656	246,325	375
Augusta	2017	616	322,099	523
Bath	2017	222	78,692	354
Bedford	2017	519	265,709	512
Bland	2017	65	10,943	168
Botetourt	2016	608	483,716	796
Buckingham	2017	44	3,555	81
Campbell	2016	824	363,418	441
Caroline	2017	261	154,858	593
Carroll	2016	372	86,453	232
Chesterfield	2017	3,298	3,722,104	1,129
Craig	2017	63	12,090	192
Culpeper	2017	438	501,128	1,144
Cumberland	2017	31	7,055	228
Dinwiddie	2017	389	295,589	760
Essex	2017	116	58,923	508
Fairfax	2016	7,200	28,032,622	3,893
Fauquier	2017	1,053	2,426,093	2,304
Floyd	2017	95	...	...
Fluvanna	2017	476	290,328	610
Frederick	2017	738	453,905	615
Giles	2017	225	35,812	159
Goochland	2015	549	408,509	744

... No response.

[†] Sum does not include data from those localities which did not provide estimates of both number of beneficiaries *and* foregone revenue.^{*} Average only for localities reporting both number of beneficiaries *and* foregone tax revenue.

Table 3.3 Real Property Tax Relief Plans for the Elderly and Disabled Homeowners: Number of Beneficiaries and Foregone Tax Revenue, 2016 or 2017 (continued)

Locality	Year for Which Data Apply	Number of Beneficiaries	Foregone Tax Revenue (\$)	Average Foregone Tax Revenue per Beneficiary (\$)
Counties (continued)				
Grayson	2016	364	67,103	184
Greene	2017	269	263,425	979
Greensville	2016	89	25,103	282
Halifax	2016	141	38,323	272
Hanover	2017	1,447	1,441,725	996
Henrico	2016	6,057	7,914,761	1,307
Henry	2017	273	41,249	151
Isle of Wight	2016	518	363,091	701
King & Queen	2016	71	22,060	311
King George	2017	50	38,996	780
King William	2017	202	154,313	764
Lee	2016	882	109,712	124
Loudoun	2016	2,102	7,831,233	3,726
Louisa	2017	601	476,744	793
Madison	2017	17	17,436	1,026
Mathews	2017	83	59,982	723
Middlesex	2017	108	54,282	503
Montgomery	2016	826	753,074	912
Nelson	2017	273	152,375	558
Northampton	2017	73	25,492	349
Northumberland	2016	103	32,445	315
Orange	2017	254	258,362	1,017
Page	2017	375	162,264	433
Pittsylvania	2017	237	38,188	161
Powhatan	2017	313	245,231	783
Prince Edward	2016	77	14,259	185
Rappahannock	2017	67	90,252	1,347
Richmond	2017	58	20,601	355
Roanoke	2017	1,421	324,339	228
Rockbridge	2016	284	136,268	480
Rockingham	2017	600	331,716	553
Russell	2016	898	162,204	181
Scott	2017	562	231,042	411
Shenandoah	2017	264	152,150	576
Smyth	2017	377	60,079	159
Southampton	2016	175	79,745	456
Spotsylvania	2017	1,106	1,113,904	1,007
Stafford	2017	958	1,722,208	1,798
Surry	2016	92	37,666	409
Tazewell	2016	404	99,744	247
Warren	2016	370	307,850	832
Washington	2016	666	150,897	227
Westmoreland	2016	89	25,039	281
Wise	2017	1,533	287,492	188
Wythe	2016	321	59,987	187
York	2017	558	475,335	852
Counties total		46,584 [†]	65,710,944 [†]	1,411*
Cities and counties total		62,643 [†]	89,116,626 [†]	1,423*

... No response.

[†] Sum does not include data from those localities which did not provide estimates of both number of beneficiaries *and* foregone revenue.

* Average only for localities reporting both number of beneficiaries *and* foregone tax revenue.

Table 3.3 Real Property Tax Relief Plans for the Elderly and Disabled Homeowners: Number of Beneficiaries and Foregone Tax Revenue, 2016 or 2017 (continued)

Locality	Year for Which Data Apply	Number of Beneficiaries	Foregone Tax Revenue (\$)	Average Foregone Tax Revenue per Beneficiary (\$)
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	2017	51	6,267	123
Altavista	2016	73	4,790	66
Ashland	2016	104	9,742	94
Bedford	2017	49	19,053	389
Blacksburg	2017	46	19,295	419
Boyce	2016	12	...	...
Cape Charles	2016	3	513	171
Christiansburg	2016	289	50,970	176
Clarksville	2017	4	1,912	478
Dublin	2016	14	1,689	121
Floyd	2016	2	100	50
Gate City	2016	8	...	...
Grundy	2017	3	...	...
Herndon	2016	106	96,680	912
Lebanon	2016	94	6,382	68
Luray	2017	63	17,593	279
Marion	2016	17	854	50
New Market	2017	8	1,024	128
Orange	2016	25	3,572	143
Purcellville	2017	91	75,679	832
Rocky Mount	2016	52	2,881	55
Smithfield	2016	108	18,657	173
Stanley	2016	29	5,995	207
Stephens City	2017	28	16,131	576
Strasburg	2017	41	7,193	175
Timberville	2016	28	3,461	124
Vienna	2017	201	187,350	932
West Point	2016	16	4,073	255
Wise	2016	70	6,905	99
Woodstock	2016	43	6,019	140
Towns total		1,655	574,780	347
Cities, counties, and towns total		64,298	89,691,405	N/A

... No response.

N/A Not applicable because towns are subunits of counties.

† Sum does not include data from those localities which did not provide estimates of both number of beneficiaries *and* foregone revenue.

* Average only for localities reporting both number of beneficiaries *and* foregone tax revenue.

Section 4

Land Use Value Assessments for Agricultural, Horticultural, Forestal, and Open Space Real Estate, 2017

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 fiscal year assessment date of July 1, the plan must have been adopted by December 31 of the preceding year.)

Since 1957, every state has enacted legislation allowing some type of preferential treatment of farmland 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. Additional information on use value assessment as well as other land preservation techniques is contained in a *Virginia News Letter* article by Terance Rephann.²

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 bonafide 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 bonafide 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. Under this definition, golf courses can 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.

Table 4.1 presents the information for the 116 localities reporting a land use assessment ordinance in effect for the 2017 tax year. The table includes the effective date of the ordinance, the types of real estate included, the cost of the application fee, the use value per acre valuation used by the locality, and the comparable State Land Evaluation Advisory Council (SLEAC) use value estimate. Section 5 provides details on the related program of agricultural and forestal districts.

LOCAL AUTHORITY IN LAND USE ASSESSMENTS

Nineteen cities, 75 counties, and 22 towns reported having some type of real estate subject to land use assessment in 2017. A locality is not required to include each of the four classifications of property in its local ordinance. It may choose which classifications are subject to land use assessment. Twelve cities, 36 counties, and 14 towns reported excluding one or more types of property upon the adoption

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.

² Terance Rephann, "Preserving Virginia's Farm and Forest Land and Natural Landscape, An Assessment of Existing Tools and the Potential for Transfer of Development Rights," *The Virginia News Letter* 86:5 (October 2010).

of a land use assessment ordinance, the locality is authorized to direct a general reassessment in the following year.

In order to have their land assessed on the basis of use, property owners must apply to the local assessing officer at least 60 days preceding the tax year for which the special assessment is sought.³ Localities may also require the owner to pay an application fee.

Localities may also have a minimum prior use requirement. However, prior use requirements can 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.

Finally, property that would otherwise qualify for land use assessment is not disqualified because a portion of the property is being used for a different purpose, if it is authorized by a special use permit or allowed by zoning. However that portion being used for a different purpose is deemed a separate piece of property for assessment purposes.

THE USE OF SPECIAL ASSESSMENTS

In 1973, the first year in which local ordinances could take effect, only four localities—the counties of Fauquier Loudoun, Prince William, and the city of Virginia Beach—adopted special assessment ordinances. Currently, 116 localities report land use assessment ordinances in effect for at least one type of property. The total acreage reported covered is 248,521 for cities and 10,913,786 for counties. Nine towns reported 78,488 acres; this number is presumably already included in the county counts.

Localities reporting agricultural assessment ordinances numbered 111, while localities with forestal assessment ordinances numbered 89, and those with horticultural special assessments numbered 88. Open space special assessments are less common; 62 localities reported them. The breakdown of types of special assessment is shown in the text table.

Types of Special Assessments, 2017

Assessment Type	Cities	Counties	Towns	Total
Agricultural	16	75	20	111
Forestal	14	61	14	89
Horticultural	12	64	12	88
Open space	10	43	9	62

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. They can be one-time charges or may have to be revalidated after several years. Among the cities, six reported charging no fee, two reported charging a one-time fee, eight reported a flat fee for each application, and three reported a base fee plus an additional amount per acre. Reported fees ranged as high as \$300 in the city of Staunton for its one-time fee.

³ 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.

Among the 75 counties reporting having land use assessments, one (Stafford) reported charging no fees, 32 reported a flat fee, one (York) reported a flat fee revalidated every sixth year, and 41 reported charging some variant of a base fee plus an additional amount per acre or per parcel.

Twenty-two towns reported having land use assessments. Ten reported using the same method for determining application fees as used by the county in which the town is located. Five reported imposing no fees, four charged a base fee plus an additional amount per acre, and three charged a flat rate. The highest application fee reported was for the town of Blacksburg which has a flat fee of \$150.

To demonstrate the application fee cost for a 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 charged by 22 localities to a maximum of \$500 in Northampton county. The unweighted average charge by cities and counties was \$43, while the median fee was \$25.

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 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. SLEAC provides estimates based on two methods—an income method and a cash rental rate method.⁴ The income method capitalizes the average net income for agricultural properties in different categories (cropland 1, cropland 2, pastureland 1, pastureland 2, etc.). The method also provides a downward adjustment for land at risk of flooding. The rental rate method capitalizes average rents on agricultural properties in a locality or in the region if the sample for a locality is too small. The two methods do not have to provide similar figures. For the SLEAC estimates by locality for the two methods see *Virginia's Use Value Assessment Program*, "Agricultural and Horticultural Estimates," at <https://aaec.vt.edu/extension/use-value.html>

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

⁴ Virginia Cooperative Extension, "A Citizens' Guide to The Use Value Taxation Program in Virginia." <https://pubs.ext.vt.edu/448/448-037/448-037.html>

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.

In our survey we included a question about the use value per acre used by the locality to determine the taxable value of Class I agricultural land, one of several classifications of agricultural land estimated by SLEAC. Seventy-seven localities (14 cities and 63 counties) provided information. We have also listed the SLEAC values for both the income and cash rental methods for comparison. In some cases, the local estimate seems to mirror either the income or rental method. In other cases, the locality seems to have chosen its own method. These differences in the valuations between SLEAC and the locality may be caused by a number of factors: (1) the locality may have better information on local conditions than SLEAC; (2) the locality may use different assessment procedures; or (3) the locality may have made an administrative decision to assess use value at a higher or lower value than SLEAC. A 2008 article by two Virginia Tech economists, *Why Use-value Estimates Can Differ Between Counties*, by Franklin Bruce Jr. and Gordon E. Graham, explains why variation exists in use-value estimates for neighboring localities. See <https://pubs.ext.vt.edu/446/446-013/446-013.html>.

For general information on use values and other aspects of the program, see the home page for Virginia's use value assessment program at <https://aaec.vt.edu/extension/use-value.html>.

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 was granted. A change from use value assessment will be 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 a qualifying use to a non-qualifying use.

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 a 5 percent payment penalty and for an interest penalty established by each locality, pursuant to §§ 58.1-3915 and 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 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
Land Use Value Assessments for Agricultural, Horticultural, Forestal, and Open Space Real Estate, 2017

Locality	Effective Date	Types of Real Estate Subject to Assessment	Acres Under Use	Application Fee	Agriculture Value per Acre			
					Example: Fee for 100 Acres	SLEAC* Income Method	Rental Method	Locality's Figure
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)								
Alexandria	1981	OS	0	None	N/A	N/A	N/A	...
Buena Vista	1984	A, F, H, OS	373.80	\$20	\$20	\$320	N/A	\$1,500
Chesapeake	1975	A, F, H, OS	58,677.34	\$10	\$10	\$4,000	\$1,037	\$3,820
Danville	1987	A, F	1,173.89	\$10 plus \$0.10 per acre	\$20	\$730	N/A	\$365
Franklin	1988	A, F, H	1,245.68	\$25	\$25	\$2,850	N/A	\$1,590
Fredericksburg	1976	A, F, H, OS	369.55	\$25	\$25	\$880	N/A	\$110
Hampton	1978	A, H	265.50	\$25 first-time applicant	\$25	\$1,090	N/A	\$400
Harrisonburg	1983	A, F, H, OS	911.55	\$25	\$25	\$1,820	N/A	\$1,460
Lynchburg	1978	A, F, H, OS	1,178.00	\$40	\$40	\$120	N/A	\$40
Manassas	1976	F	0	None	N/A	N/A	N/A	...
Petersburg	1974	A, F, OS	944.50	None	N/A	\$1,900	N/A	\$350
Portsmouth	1977	OS	0	None	N/A	N/A	N/A	...
Radford	1978	A, F, H, OS	658.55	None	N/A	\$250	N/A	...
Roanoke	1976	A	321.00	\$10 plus \$0.10 per acre.	\$20	\$20	N/A	\$150
Staunton	1977	A, F	2,550.37	\$300 for first-time applicant	\$300	\$870	N/A	\$500
Suffolk	1975	A, F, H	144,954.00	\$50 new application; \$50 revalidation	\$50	\$2,020	\$1,136	...
Virginia Beach	1973	A, F, H, OS	32,922.00	None - \$10 late filing fee	N/A	\$3,540	\$1,102	\$3,180
Waynesboro	1986	A, F, H	1,958.00	\$25	\$25	\$890	N/A	\$800
Winchester	1990	A, H	17.10	\$30 or \$0.30 per acre, whichever is greater	\$30	\$180	N/A	\$350
Total acreage of reporting cities:			248,520.83					
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	108,284.00	\$150	\$150	\$3,880	\$1,337	\$3,630
Albemarle	1974	A, F, H, OS	222,442.00	\$15 per parcel for first 100 acres then \$0.15 per acre	\$15	\$190	\$359	\$200
Alleghany	1980	A, F, H, OS	78,310.00	\$10 for 1st 100 acres; \$0.10 for each additional acre	\$10	\$20	\$410	\$270
Amelia	1976	A, H, OS	83,467.91	\$10	\$10	\$1,220	\$531	\$520
Amherst	1984	A, F, H, OS	149,179.00	\$10 for 1st 100 acres; \$0.10 for each additional acre	\$10	\$40	\$378	\$600
Appomattox	2009	A, H	...	\$0.15 per acre. Minimum \$15.00 fee	\$15	\$200	\$378	\$1,200
Augusta	1977	A, F, H, OS	280,682.00	\$12 plus \$0.12 an acre	\$24	\$920	\$887	\$660
Bath	2004	A	20,769.00	\$10	\$10	\$70	\$375	\$500
Bedford	1978	A, F, H	308,519.00	\$0.15 per acre minimum of \$15 the first year; revalidation every 6th year	\$15	\$130	\$332	\$400
Bland	1978	A, F	...	\$20 for 1st parcel of land with a fee of \$0.50 for each additional parcel	\$20	\$580	\$562	...
Botetourt	1978	A, F, H, OS	159,300.00	\$10 plus \$0.10 per acre	\$20	\$240	\$494	\$500
Campbell	1982	A, F, H, OS	188,388.00	\$20 for first 100 acres; \$0.20 for each additional acre	\$20	\$240	\$357	\$285
Caroline	1978	A, F, H, OS	136,534.00	\$10	\$10	\$2,730	\$894	\$750
Carroll	2004	A, F, H	89,008.00	\$25 per application \$0.25 per acre in land use	\$25	\$400	\$575	\$800
Chesterfield	1975	A, F, H, OS	61,211.00	\$10	\$10	\$1,130	\$741	\$1,170
Clarke	1975	A, F, H, OS	58,956.76	\$100	\$100	\$290	\$555	\$400
Culpeper	1974	A, F	144,782.00	\$25	\$25	\$1,060	\$677	\$825
Cumberland	2000	A, F, H, OS	81,022.02	\$40	\$40	\$430	\$487	\$500
Dinwiddie	1981	A, F	195,742.00	\$10	\$10	\$1,680	\$604	\$500
Essex	2007	A, F, H, OS	92,928.00	\$25 per parcel + \$0.25 per acre	\$50	\$3,230	\$1,184	\$2,400

* The SLEAC income method refers to valuation of category I cropland, which is high quality cropland without risk of flooding. The rental method combines rental history of various categories of cropland within a locality. Consequently, the amount derived from the rental method is usually lower than that listed for the income method. See <https://aaec.vt.edu/extension/use-value.html>.

N/A Not applicable.

... No response.

See last page of Table 4.1 for key to abbreviations.

^a Albemarle County instituted a revalidation program in 2009. Under the program, use value property must be revalidated every other year. There is no filing fee prior to a September 1st deadline. There is a \$125 late fee per parcel due by December 5th.

Table 4.1 Land Use Value Assessments for Agricultural, Horticultural, Forestal, and Open Space Real Estate, 2017 (continued)

Locality	Effective Date	Types of Real Estate Subject to Assessment	Acres Under Use Value Assessment	Application Fee	Agriculture Value per Acre			
					Example: Fee for 100 Acres	SLEAC* Income Rental Method		Locality's Figure
Counties (continued)								
Fairfax	1983	A, F	2,977.90	\$100 1st 25 acres, \$1 each additional acre	\$175	\$520	\$472	\$420
Fauquier	1972	A, F, H, OS	202,903.00	\$90 plus \$0.90 per acre	\$180	\$800	\$6,658	\$480
Floyd	1989	A, H	77,458.52	\$25 for the 1st parcel of land and \$5 for remaining parcels; maximum of \$50 if in same name; \$5 late fee per parcel after Nov 1	\$25	\$350	\$540	...
Fluvanna	1978	A, F, H, OS	109,698.00	\$10 plus \$0.10 per acre	\$20	\$370	\$345	\$300
Franklin	1978	A, F, H	223,368.11	\$25 per parcel caps at \$125.00	\$25	\$760	\$649	\$550
Frederick	1975	A, F, H, OS	134,892.00	\$100	\$100	\$190	\$489	\$400
Giles	1979	A, F, H, OS	113,897.55	\$20 per parcel plus \$0.05 per acre	\$25	\$420	\$461	\$260
Gloucester	1978	A, F, H	...	\$20	\$20	\$2,980	\$987	...
Goochland	1979	A, F, H	93,278.77	\$25	\$25	\$1,190	\$787	\$460
Greene	1976	A, F, H, OS	3,749,450.00	\$15. or \$0.15 per acre, whichever is greater	\$15	\$10	\$768	\$450
Greensville	2009	A	15,014.72	\$50	\$50	\$1,960	\$1,010	\$730
Hanover	1974	A, F, H, OS	159,173.00	\$10	\$10	\$2,210	\$932	...
Henrico	1977	A, F, H, OS	30,413.91	\$20 plus \$0.10 per acre	\$30	\$2,960	\$751	\$2,000
Henry	1981	A, H	25,956.36	\$10	\$10	\$10	\$477	...
Isle of Wight	1976	A, F, H	143,590.00	\$50	\$50	\$2,950	\$1,073	\$930
James City	1975	A, H	20,500.00	\$10 plus \$0.10 per acre	\$20	\$1,150	\$966	...
King George	1978	A, F, H, OS	50,282.62	\$10 plus \$0.10 per acre	\$20	\$990	\$1,005	\$750
King William	1981	A, F	45,211.00	\$150 plus \$0.10 per acre	\$160	\$3,500	\$1,005	\$1,500
Lancaster	1995	A	8,618.70	\$25 per parcel	\$25	\$3,070	\$1,012	\$1,400
Loudoun	1973	A, F, H, OS	161,744.53	\$125 plus \$1.00 per acre	\$60	\$510	\$643	\$410
Louisa	1977	A, F, H, OS	...	\$10	\$10	\$560	\$409	\$200
Madison	1978	A, F, H, OS	108,934.00	\$50	\$50	\$1,120	\$831	...
Middlesex	1978	A, F, H, OS	38,157.00	\$25	\$25	\$3,060	\$1,020	\$800
Montgomery	1979	A, F, H	...	\$5 plus \$0.25 per acre	\$30	\$270	\$578	\$840
Nelson	1977	A, F, H	184,936.00	\$50 plus \$0.25 per acre	\$75	\$160	\$550	\$560
New Kent	1989	A, F, H	40,961.64	\$50 per parcel plus \$0.25 per acre	\$75	\$2,150	\$967	\$1,500
Northampton	2010	A, F, H	37,874.00	\$500	\$500	\$3,650	\$1,288	\$3,300
Northumberland	1988	A, F, H, OS	58,629.00	\$20	\$20	\$3,650	\$1,207	\$800
Nottoway	1979	A, H, OS	...	\$25	\$10	\$810	\$480	\$100
Orange	1978	A, F, H	137,515.00	\$15 or \$0.15 per acre, whichever is greater	\$15	\$950	\$665	\$750
Page	1979	A, F, H, OS	90,286.00	\$20 plus \$0.20 per acre	\$40	\$470	\$530	\$300
Pittsylvania	1982	A, F, H, OS	340,669.00	\$10 plus \$0.10 per acre	\$20	\$750	\$504	\$435
Powhatan	1976	A, F, H, OS	79,378.00	\$10	\$10	\$710	\$753	\$450
Prince Edward	1978	A, H	...	\$50 for 1st parcel + \$5 for each additional parcel	\$50	\$180	\$415	\$600
Prince George	1976	A, F, H, OS	10,244.00	\$10 1st 100 acres; \$0.02 each additional acre	\$10	\$2,060	\$727	\$510
Prince William	1973	A, F, H, OS	...	\$10	\$10	\$570	\$441	\$490
Pulaski	1980	A	...	\$15 plus \$0.10 per acre	\$25	\$250	\$407	\$520
Rappahannock	1982	A, F, H	129,446.23	\$60 plus \$0.25 per acre; \$10/parcel/year revalidation fee	\$85	\$10	\$495	...
Richmond	1990	A, F, H, OS	64,607.00	\$25	\$25	\$3,250	\$1,178	\$1,400
Roanoke	1976	A, F, H, OS	66,004.69	\$30 per parcel plus \$0.30 per acre	\$60	\$20	\$387	\$150

* The SLEAC income method refers to valuation of category I cropland, which is high quality cropland without risk of flooding. The rental method combines rental history of various categories of cropland within a locality. Consequently, the amount derived from the rental method is usually lower than that listed for the income method. See <https://aaec.vt.edu/extension/use-value.html>.

N/A Not applicable.

... No response.

See last page of Table 4.1 for key to abbreviations.

Table 4.1 Land Use Value Assessments for Agricultural, Horticultural, Forestal, and Open Space Real Estate, 2017 (continued)

Locality	Effective Date	Types of Real Estate Subject to Assessment	Acres Under Use Value Assessment	Application Fee	Agriculture Value per Acre			
					Example: Fee for 100 Acres	SLEAC* Income Method	Rental Method	Locality's Figure
Counties (continued)								
Rockbridge	1979	A, F, H, OS	191,812.78	\$10	\$10	\$340	\$560	\$800
Rockingham	1978	A, F, H, OS	254,033.25	\$60 for initial application plus \$60 for each contiguous parcel	\$60	\$1,830	\$1,331	\$900
Russell	2009	A, F, H	...	\$10	\$10	\$170	\$504	...
Shenandoah	1979	A, F, H, OS	150,421.00	\$0.20 per acre over 50 acres; min. fee of \$10	\$20	\$900	\$696	\$480
Smyth	1978	A, F, OS	126,474.00	\$15	\$15	\$570	\$811	...
Southampton	2006	A, F, H, OS	315,190.41	\$20	\$20	\$2,840	\$1,228	\$625
Spotsylvania	1978	A, F, H, OS	1,711.00	\$15 1st 100 acres; \$0.10 each additional acre	\$15	\$870	\$765	...
Stafford	1979	A, F, H	42,962.79	None	N/A	\$670	\$477	\$450
Tazewell	1979	A, F, H, OS	128,057.92	\$10 for the initial parcel; \$0.50 for each additional parcel	\$10	\$400	\$588	\$470
Warren	1977	A, F, H, OS	45,517.00	\$10	\$10	\$660	\$361	\$240
Washington	1981	A, F, OS	247,673.00	\$20 plus \$0.10 per acre	\$30	\$640	\$573	...
Westmoreland	1983	A, F, H, OS	83,152.00	\$25	\$25	\$3,110	\$1,150	\$800
Wise	2003	A, H	1,909.34	\$25 plus \$0.25 per acre	\$50	\$90	\$410	\$140
Wythe	1977	A, H	108,936.99	\$25 plus \$0.20 per acre	\$45	\$420	\$576	\$550
York	1980	A, H	339.85	\$50 every 6 years	\$50	\$1,160	\$973	\$740
Total acreage of reporting counties:			10,913,786.27					
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.)								
Altavista	1982	A, F, H, OS	272.27	\$20	\$20	N/A	N/A	\$285
Amherst	1984	A, F, H, OS	...	\$10 first 100 acres; \$0.10 each additional acre	\$10	N/A	N/A	...
Ashland	1982	A, F, H	...	Done by Hanover County	\$10	N/A	N/A	...
Blacksburg	2009	A	1,793.05	\$150	\$150	N/A	N/A	...
Bridgewater	1986	A	...	Done by Rockingham County	\$60	N/A	N/A	...
Chilhowie	1989	A	...	\$10 plus 0.10 per acre	\$20	N/A	N/A	...
Christiansburg	1979	A	877.06	\$5 plus \$0.25 per acre	\$30	N/A	N/A	\$840
Dayton	1998	A, F, H, OS	104.78	Done by Rockingham County	\$60	N/A	N/A	...
Front Royal	1979	A	-	Done by Warren County	\$10	N/A	N/A	...
Haysi	1980	OS	-	None	N/A	N/A	N/A	...
Hillsville	2014	A, F, H	...	Done by Carroll County	\$25	N/A	N/A	\$600
Lebanon	1981	A, F, H	...	None	N/A	N/A	N/A	...
Leesburg	1984	A, F, H, OS	...	\$15	\$15	N/A	N/A	...
Louisa	1999	A, F	70.00	None	N/A	N/A	N/A	...
Lovettsville	1973	A, F, H, OS	2.90	Done by Loudoun County	\$60	N/A	N/A	...
Luray	1984	F, H	74,154.00	Done by Page County	\$40	N/A	N/A	...
Montross	1983	A, F	...	None	N/A	N/A	N/A	...
New Market	1985	A, F, H, OS	469.22	Done by Shenandoah County	\$20	N/A	N/A	...
Pulaski	1980	A	...	Done by Pulaski County	\$25	N/A	N/A	...
Remington	1997	A, F, H, OS	...	Done by Fauquier County	\$180	N/A	N/A	...
Windsor	2008	A, F, H, OS	745.00	None	N/A	N/A	N/A	...
Wytheville	1990	A	...	\$10 plus \$0.10 per acre	\$20	N/A	N/A	...
Total acreage of reporting towns:			78,488.28					

* The SLEAC income method refers to valuation of category I cropland, which is high quality cropland without risk of flooding. The rental method combines rental history of various categories of cropland within a locality. Consequently, the amount derived from the rental method is usually lower than that listed for the income method. See <https://aaec.vt.edu/extension/use-value.html>.

N/A Not applicable.

... No response.

Key to abbreviations:

A: Agricultural land; F: Forestal land; H: Horticultural land; OS: Open space land

Sources: Weldon Cooper Center for Public Service, 2017 Local Tax Rates survey. Virginia Use Value Assessment Program, "Agricultural and Horticulture Estimates," <https://aaec.vt.edu/extension/use-value.html>.

Section 5

Agricultural and Forestal Districts, 2017

Local governments are permitted to enact an 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." According to the *Code*, 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 ten years after its creation and every four to ten years thereafter. For additional information relating to the creation of the districts, see § 15.2-4305.

Land devoted to agricultural and forestal production within an agricultural and forestal district qualifies for special assessment 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

The city of Staunton and 28 counties reported having a total of 328 agricultural and forestal districts (Staunton reported a total of 4 districts and the counties reported 324). In addition, two towns, Blacksburg and Louisa, reported a total of two districts. In terms of acreage, Staunton reported a total of 2,366 acres and the two towns reported a total of 1,855 acres—1,793 acres and 62 acres, respectively. These numbers were negligible compared to the 691,052 acres reported by counties. Of the counties, those reporting the greatest number of acres within agricultural and forestal districts were Fauquier (78,673 acres), Accomack (74,093 acres), Albemarle (72,510 acres), Loudoun (54,276 acres), and Shenandoah (46,063 acres).

The following text table shows by year when the existing city and county districts came into existence. Two new districts were reported in 2016. The large number of districts created in 2010 was caused by activities in two counties, Northampton and New Kent. In Northampton the outgoing board of supervisors authorized the creation of 38 new districts. New Kent authorized a realignment and consolidation of districts, changing the creation date for 19 districts to 2010.

Agricultural and Forestal Districts by Year of Creation for Cities and Counties, 1978 to 2017

Year	City	County	Total	Year	City	County	Total
1978	0	7	7	1998	0	6	6
1979	0	6	6	1999	0	8	8
1980	0	11	11	2000	0	4	4
1981	0	11	11	2001	0	6	6
1982	0	5	5	2002	0	1	1
1983	0	26	26	2003	0	3	3
1984	0	8	8	2004	0	0	0
1985	0	6	6	2005	0	2	2
1986	0	19	19	2006	0	5	5
1987	0	2	2	2007	0	3	3
1988	0	10	10	2008	0	7	7
1989	0	5	5	2009	1	7	8
1990	0	7	7	2010	0	57	57
1991	0	18	18	2011	0	5	5
1992	0	6	6	2012	0	6	6
1993	0	3	3	2013	0	4	4
1994	0	4	4	2014	0	9	9
1995	0	14	14	2015	0	7	7
1996	0	5	5	2016	0	8	8
1997	3	1	4	2017	0	2	2
				Totals	4	324	328

Table 5.1 presents information for all cities, counties, and towns which reported agricultural and forestal districts. The table includes the district creation date, acreage, and the review period for each district. One city, 28 counties and two towns reported having an agricultural and forestal district ordinance in effect for the 2017 tax year.

Section 4 of this publication provides details on the related program of land use value 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 rules concerning agricultural and forestal districts, see § 15.2-4312.

**Table 5.1
Agricultural and Forestal Districts, 2017**

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.)				
Staunton	Bell's Lane	1997	7	1,700.20
	M.O. Carr	1997	4	87.01
	Middlebrook	2009	4	212.27
	Merrifield	1997	4	367.00
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)				
Accomack	Joynes Neck (Lee)	1983	4	1,748.69
	Atlantic	1983	4	7,020.97
	Bells Neck (Pungoteague)	1983	4	4,454.14
	Cashville	1983	4	1,247.08
	Craddockville	1983	4	4,932.59
	Davis Wharf A & F	1980	4	899.30
	Greenbush	1983	4	1,929.64
	Hacks Neck	1983	4	396.40
	Hallwood	1983	4	2,630.32
	Horntown A & F	1982	4	1,482.40
	Leemont	1983	4	3,951.71
	Locustville	1983	4	7,826.77
	Modestown	1982	4	9,474.20
	Mutton Hunk (Metompkin)	1984	4	725.30
	New Church	1983	4	9,520.90
	Painter	1983	4	1,682.61
	Parramore Island	1983	4	4,472.34
	Pungoteague	1983	4	3,824.61
	Scarboroughs Neck (Pungoteague)	1983	4	1,614.14
	Shields (Pungoteague)	1983	4	848.86
Tasley	1983	4	1,899.78	
Wattsville	1983	4	1,510.61	
Albemarle	Batesville	1990	10	1,155.34
	Blue Run	1986	10	4,243.98
	Buck Mountain	1989	10	626.99
	Bucks Elbow Mountain	2009	10	3,209.93
	Carter's Bridge	1988	10	8,901.50
	Chalk Mountain	1989	10	1,601.90
	Eastham	1985	10	1,029.37
	Fox Mountain	2009	10	436.57
	Free Union	1988	10	1,437.41
	Glen Oaks	2011	10	353.78
	Green Mountain	2015	10	1,248.47
	Hardware	1987	10	3,383.24
	Hatton	1983	10	860.27
	High Mowing	1991	10	661.14
	Ivy Creek	1988	10	244.28
	Jacob's Run	1988	10	1,011.84
	Keswick	1986	10	7,002.11
	Kinloch	1986	10	1,710.84
	Lanark	1988	10	5,978.33
	Moorman's River	1986	10	10,800.16
	North Fork Moorman's River	1993	10	270.48
	Nortonville Local	1999	10	93.68
	Panorama	1988	10	272.92
	Pasture Fence Mountain	1993	10	1,233.07
South Garden	1999	10	2,202.05	
Sugar Hollow	1989	10	5,018.33	
Totier Creek	1983	10	6,773.64	
Yellow Mountain	1989	10	748.54	
Augusta	Crimora-Madrid	1998	10	648.00
	Middle Brook	1998	10	2,550.00
	Middle River	1991	10	5,693.00
	North River	2003	10	5,693.00
Clarke	Clarke County AG Amended	1992	6	28,260.95

Table 5.1 Agricultural and Forestal Districts, 2017 (continued)

Locality	Name of District	Date Created	Review Period (Years)	Acreage
Counties (continued)				
Fairfax	Armstrong	1993	8	40.04
	Belmont Bay Farms II	1985	8	114.99
	Belmont Bay Farms St	2014	10	287.65
	Bierly	1999	8	23.90
	Boley	1994	8	28.00
	Cajoll	1983	8	52.38
	Castro	1997	8	118.25
	Cornfield	2008	8	27.82
	Cox	1988	8	115.68
	Crawford	2010	8	21.24
	Dyer	2016	8	39.22
	Eagle I	2011	8	85.99
	Foster	1990	8	25.51
	Hall	2009	8	20.65
	Hanslot	1984	8	25.00
	Hickox	2012	8	20.94
	Hidden Springs Farm	1984	8	33.87
	Jarvis	1986	9	36.41
	Jasper	1990	8	80.84
	Jenkins	1998	8	21.24
	Jewett	1991	8	25.19
	JLB Associates	1991	8	34.10
	Kincheloe	2013	10	374.32
	Knipling	1988	8	36.75
	Kosters	2005	8	20.30
	Krop	1999	8	22.14
	Kulbok	2013	8	44.22
	Ma	1990	8	68.06
	Molleda	2015	8	23.17
	Orchard Spring Nursery	1992	8	33.76
	Patowmac Farm	1981	10	470.00
	Popes Head	1984	8	31.87
	Potomac Vegetable Farm II	2001	8	27.20
	Reed	1990	8	43.44
Rhinehart	1988	8	43.98	
Richardson	1991	8	40.00	
Sanders	2006	8	131.04	
Schulz	2006	8	23.03	
Simanson	2005	8	23.81	
Stokes	2015	8	20.49	
Whitehall	1983	8	205.32	
Whitney	2006	8	21.75	
Fauquier	Cobbler Mountain Area	1981	8	2,673.35
	Fiery Run	1991	8	3,709.40
	Marshall-Warrenton	1981	8	11,900.25
	Middleburg-Marshall	1981	8	12,286.12
	Orlean-Hume	1981	8	6,582.51
	Paris Valley	1990	8	354.25
	Routt's Hill	1983	8	746.42
	Southern Fauquier	1982	8	15,985.27
	Spring's Valley Area	1980	8	4,365.33
	The Plains	1981	8	11,501.04
	Thumb Run	1992	8	476.78
	Trumbo Hollow	1999	8	210.07
	Upperville Area A & F	1979	8	7,882.33
Frederick	Albin Agricultural & Forestal	2010	5	1,014.00
	Apple Pie Ridge Ag. & Forestal	2010	5	889.00
	Double Church	1985	5	934.00
	Greenspring	2014	5	386.00
	North Opequon	2013	5	407.00
	Red Bud	2006	5	1,007.00
	South Frederick	1980	5	6,070.00
South Timber Ridge	2010	5	981.00	

Table 5.1 Agricultural and Forestal Districts, 2017 (continued)

Locality	Name of District	Date Created	Review Period (Years)	Acreage
Counties (continued)				
Hanover	MacDonald (1-78)	1978	6	2,294.00
	Old Church (4-78)	1979	6	8,522.00
	Old Church Addition #1 (1-79)	1980	6	1,449.00
	Old Church Addition #2 (1-80)	1980	6	15.50
	Pearson's Corner (1-85)	1985	6	751.50
	Stanley (2-78)	1978	6	713.00
	Summerhill (2-80)	1980	6	983.10
	Wickham (3-78)	1978	6	117.50
Isle of Wight	Courthouse	1988	10	13,806.00
	Knoxville	1983	10	4,122.00
	Longview A	1979	10	8,318.00
	Moonlight	2012	10	15,071.00
James City	Armistead	1986	4	311.83
	Barnes Swamp	1986	4	1,884.88
	Carter's Grove	1986	4	320.37
	Christianson's Corner	1986	4	562.16
	Cranston's Pond	1986	4	1,087.58
	Croaker	1986	4	1,102.95
	Gordon Creek	1986	4	3,346.80
	Gospel Spreading Church	1986	4	1,192.87
	Hill Pleasant Farm	1986	4	573.62
	Mill Creek	1986	4	3,363.53
	Pates Neck	1986	6	624.30
	Williamsburg Farms	1994	4	279.97
	Wright's Island	1986	8	1,454.41
	Yarmouth Island	1986	4	2,031.40
Loudoun	New Hughesville	2011	10	395.38
	New Lovettsville	2017	4	1,954.06
	Beaverdam Valley	2008	10	2,290.86
	Chrysalis Vineyards Locksley Estate	2013	4	411.76
	Hillbrook	2008	10	1,734.39
	Middleburg East	2009	10	2,342.11
	Middleburg West	2009	10	4,752.81
	New Airmont	2016	4	614.65
	New Aldie	2014	4	1,637.51
	New Bluemont	2016	4	1,568.20
	New Catoclin North	2016	4	746.01
	New Catoclin South	2016	4	4,249.32
	New Ebenezer	2016	4	1,544.55
	New Featherbed	2014	4	477.43
	New Hillsboro	2012	10	4,516.93
	New Lucketts	2009	10	733.08
	New Mount Gilead	2011	10	12,843.50
	New Mountville	2017	4	2,248.26
	New Oak Hill	2014	4	1,473.53
	New Rockland	2011	10	676.45
	New Upperville	2007	10	6,096.67
Oatlands	2015	4	767.84	
Supercalifragilistic Expialidotiously Beautiful	2009	10	200.31	
Louisa	Beaverdam	2014	10	471.25
	Cuckoo	2010	10	422.58
	Green Springs	2008	10	6,990.24
	Indian Creek	2010	10	484.44
	Inez	2014	10	825.39
	Inglewood	2006	10	647.31
	Mountain Road	2012	10	1,960.25
	Patrick Henry	2008	10	1,272.72
	South Anna	2008	10	1,450.30
	Taylor's Creek	2007	10	232.81
	Yanceyville	2007	10	1,275.24

Table 5.1 Agricultural and Forestal Districts, 2017 (continued)

Locality	Name of District	Date Created	Review Period (Years)	Acreage
Counties (continued)				
Middlesex	Jamaica	1978	6	22,208.49
	Pine Top	1978	6	6,467.70
	Saluda	1978	6	9,885.66
Montgomery	AFD-1 Price's Fork	1980	8	1,178.00
	AFD-14 Fishers View	1990	8	532.00
	AFD-15 Taylor Hollow	1995	8	353.00
	AFD-2 Catawba	1980	8	6,758.00
	AFD-3 Little River	1980	8	1,283.00
	AFD-4 Silver Lake Road	1980	8	870.00
	AFD-5 Riner	1981	8	7,624.00
	AFD-6 South of Shawsville	1981	8	1,330.00
	AFD-7 Wilson/Den Creek	1981	8	2,863.00
	AFD-9 Elliston/Peddler Hills	1982	8	4,688.00
New Kent	AFD-Blacksburg	1991	10	1,847.00
	Allens Run	2016	9	767.89
	Big Swamp	2014	9	1,112.40
	Black Creek	2010	6	1,687.80
	Cattail Swamp	2010	8	774.77
	Cooks Mill	2016	9	4,588.40
	Crumps Swamp	2010	6	646.53
	Diascund Creek	2010	9	4,013.40
	Higgins Swamp	2015	9	691.30
	Holts Creek	2010	8	894.21
	Lower Chickahominy	2010	7	681.94
	Mill Creek	2010	7	1,459.30
	Pamunkey River	2014	9	8,890.30
	Pelham Swamp	2015	9	2,466.30
	Putney Creek	2015	9	2,961.30
	Schiminoe Creek	2010	6	3,482.40
	Timber Swamp	2010	8	430.28
Upper Chickahominy	2010	7	1,071.30	
Wahrani Swamp	2010	8	1,338.20	
York River	2010	9	3,110.60	
Northampton	Bridge Town	1991	10	638.43
	Aspenwood	2010	10	303.00
	Bayford	2010	10	687.54
	Bayview	2010	10	361.73
	Brickhouse Farm	2010	10	1,061.24
	Brookwood	2010	10	961.29
	Caserta	2010	10	200.00
	Church Neck	1996	10	223.51
	Concord Wharf	1996	10	541.75
	Custis Farms	2010	10	735.49
	Dalbys	2010	10	675.62
	Deer Path	2010	10	523.80
	Edgehill	2010	10	418.73
	Elkington	2002	10	1,257.09
	Farmers Delight	2010	10	608.09
	Fern Point	2010	10	482.04
	Greens Creek	2010	10	683.12
	Happy Union	1991	10	236.60
	Hare Valley	2010	10	243.57
	Herncliff-Pembroke	2010	10	1,361.06
	Hollybrook	2010	10	592.17
	Hungars Creek	2010	10	456.71
	Jacobus Point	2010	10	1,375.45
	Jamesville	2010	10	1,470.30
	Locust Grove	2010	10	242.00
	Magotha	2010	10	535.60
	Mapp Machipongo	2010	10	290.80
	Mason Farm	2010	10	534.21
	Milford Farm	2010	10	262.21
	Newsted Farm	2010	10	693.56
	Old Plantation	1996	10	290.30
	Outten Farm	2010	10	647.70

Table 5.1 Agricultural and Forestal Districts, 2017 (continued)

Locality	Name of District	Date Created	Review Period (Years)	Acreage
Counties (continued)				
Northampton (continued)	Picketts Harbor	1996	10	834.87
	Plantation South	2010	10	609.91
	Point Pleasant	1996	10	878.05
	Pony Neck	2010	10	492.59
	Savages Neck	2010	10	823.16
	Seaside	2010	10	3,264.01
	Sheps End	1987	10	2.00
	T B Road	2010	10	422.78
	The Glebe	1994	10	561.00
	The Hermitage	2010	10	1,361.47
	Turner-Hurtt	2010	10	741.82
	Walker Bros Llc	2010	10	720.96
	Webb Island	2010	10	469.19
	Weirwood	2010	10	877.71
	Woodland	2010	10	560.04
	Woodside	2010	10	827.53
	Yearley	2010	10	333.23
Orange	Kenwood	1986	10	668.00
Page	Stonyman Ag. and Forestal Dist.	2001	7	2,045.23
Powhatan	Appomattox River	1991	10	1,060.78
	Branch Creek	1991	10	360.17
	Giles Bridge	1991	10	746.63
	James River	1991	10	1,394.50
	Old Timbers	1991	10	403.16
	Pine	1991	10	247.00
	Pineview	1991	10	251.60
	Roseneath	1992	10	824.03
	Skinquarter	1992	10	244.50
Prince William	Trenholm	1991	10	755.96
	79-1	1979	8	1,720.84
	80-1	1979	8	2,015.95
Rappahannock	91-1	1991	8	665.15
	E.C. Johnson	1980	10	879.56
	East Wakefield	1983	10	3,440.72
	Hampton Stock Farm	1998	10	1,270.20
	Haskell	1984	10	1,295.76
	Jenkins Mountain	1981	10	3,945.08
	Krebser	1985	10	1,661.99
	Massie-Exton	1981	10	884.76
	Mulky Mountain	1982	10	5,788.38
Rockingham	Red Oak Valley	1983	10	2,380.68
	Thornton River	1984	10	676.24
	Cross Keys North	2001	7	709.31
	Cross keys South	2001	7	1,239.40
	Dry River	2000	10	6,426.72
	Keezletown North	1998	7	1,917.42
	Keezletown South	1998	7	441.37
	Oak Grove	2000	10	1,169.69
	Ottobine	2001	10	1,755.54
Shenandoah	Spring Creek	2000	10	2,270.31
	Western Rockingham	2001	10	5,825.00
	Bauserman-Clem-Grove	1979	10	995.97
	Cedar Spring Run	1999	10	256.89
	Coal Mine Hollow	1995	10	520.57
	Columbia Furnace	1995	10	1,457.87
	Fishers Hill-Sandy Hook	1984	10	2,292.24
	Glaize	1995	10	296.34
	Jerome	2003	10	408.43
Shenandoah	Lebanon Church	1995	10	876.95
	Liberty Furnace	1995	10	1,915.65
	Mill Creek	1995	10	1,343.79
	Morningstar	1995	10	808.55

Table 5.1 Agricultural and Forestal Districts, 2017 (continued)

Locality	Name of District	Date Created	Review Period (Years)	Acreage
Counties (continued)				
Shenandoah (cont.)	Mt. Jackson Area	1992	10	15,106.05
	New Market	1985	10	4,148.94
	Orkney Springs	1994	10	1,161.19
	Ridgeley Area	1995	10	583.18
	St. Luke	1995	10	892.94
	Tom's Brook	1984	10	1,097.94
	Tumbling Run	1995	10	494.57
	Wakeman's Grove	1995	10	5,903.09
	Woodstock East	1995	10	466.91
	Woodstock West	1995	10	5,035.01
Spotsylvania	Harris 1	2012	10	955.44
	Harris 2	2012	10	403.93
Warren	Limeton	2008	10	535.00
	Rockland	1978	4	9,384.00
	South River	2003	10	1,538.00
Wythe	Crockett's Cove	1999	10	2,166.84
	East Crockett's Cove	1999	10	2,766.00
	Fairview	1989	10	2,059.00
	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"	1992	10	1,793.05
Louisa	Chaney Creek	1999	5	62.33

Section 6

Property Tax Exemptions for Certain Rehabilitated Real Estate and Miscellaneous Property Exemptions, 2017

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. Exceptions exist for commercial and industrial property in state enterprise zones or local technology zones. In such instances, the minimum age may be 15 years. 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 or 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 33 cities, 21 counties, and 8 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.

MISCELLANEOUS PROPERTY EXEMPTIONS

Certain miscellaneous property tax exemptions are authorized in the *Code* from § 58.1-3660 and § 58.1-3666. Most exemptions pertain to real property, but several include both real and personal property items as part of their categories. Few localities reported authorizing these exemptions. For instance, in the latest survey no locality reportedly allowed exemptions for erosion control improvements (§ 58.1-3665).

However, a small number of localities did report exempting property such as (1) environmental restoration sites (§ 58.1-3664); (2) recycling equipment and facilities, and solar energy equipment, devices and facilities (§ 58.1-3661); (3) generating and co-generating equipment used for energy conservation (§ 58.1-3662); (4) certified stormwater management developments (§ 58.1-3660.1); and (5) wetlands and riparian buffers (§ 58.1-3666).

Survey information for miscellaneous property exemptions is shown in **Table 6.2**. The contents of the table are summarized following this text discussion of the various exemptions.

Environmental Restoration Site

Any county, city or town may grant exemption or partial exemption from local taxation on certified environmental restoration sites. Section 58.1-3664 lists the requirements to qualify for this exemption as: "...real estate which contains or did contain environmental contamination from the release of hazardous substances, hazardous wastes, solid waste or petroleum, the restoration of which would abate or prevent pollution to the atmosphere or waters of the Commonwealth and which (i) is subject to voluntary remediation pursuant to § 10.1-1232 and (ii) receives a certificate of continued eligibility from the Virginia Waste Management Board during each year which it qualifies for the tax treatment described in this section."

Recycling and Solar Energy Equipment

A similar exemption or partial exemption is authorized by § 58.1-3661 for certified recycling equipment, facilities or devices and certified solar energy equipment, facilities or devices. 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 and/or preventing pollution of the atmosphere or water.

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.

Generating Equipment

Generating equipment installed after 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 co-generating equipment installed since that date to be used in manufacturing may be classified separately for property taxation. According to § 58.1-3662, localities may adopt an ordinance authorizing exemption or partial exemption for generating and co-generating equipment used for energy conservation. The ordinance becomes effective on January 1 of the year following the year of adoption.

Stormwater Management Developments

According to § 58.1-3660.1, certified stormwater management developments may be classified separately for property tax purposes. Such property is classified as “any real estate improvements constructed from permeable material, such as, but not limited to, roads, parking lots, patios, and driveways, which are otherwise constructed of impermeable materials, and which the Department of

Conservation and Recreation has certified to be designed, constructed, or reconstructed for the primary purpose of abating or preventing pollution of the atmosphere or waters ... by minimizing stormwater runoff.”

Wetlands and Riparian Buffers

Wetlands and riparian buffers are considered a separate classification of property subject to perpetual easement according to requirements established in § 58.1-3666. A wetland is defined as an area “... inundated or saturated by surface or ground water at a frequency or duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation typically adapted for life in saturated soil conditions, and that is subject to a perpetual easement permitting inundation by water” A riparian buffer is an area “... of trees, shrubs or other vegetation, subject to a perpetual easement permitting inundation by water; that is (i) at least thirty-five feet in width, (ii) adjacent to a body of water, and (iii) managed to maintain the integrity of stream channels and shorelines and reduce the effects of upland sources of pollution by trapping filtering, and converting sediments, nutrients, and other chemicals.”

Summary of Miscellaneous Exemptions

The exemptions applying to property used for environmental restoration, recycling, solar energy, energy conservation, stormwater development, and wetlands and riparian buffers are summarized in Table 6.2. One town, Gate City, reported an exemption for an environmental site. Eight cities, 7 counties, and 1 town reported exempting recycling equipment and facilities. Eleven cities, 18 counties, and 2 towns reported exempting solar energy equipment and facilities. One city and 2 counties reported exempting generating equipment used for energy conservation purposes. Two cities, 2 counties and 2 towns reported exempting certified stormwater development property. Finally, 1 city, 1 county, and 1 town reported an exemption for wetlands and riparian buffers.



**Table 6.1
Property Tax Exemptions for Certain Rehabilitated Real Estate, 2017**

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.)								
Bristol	25	25	7	N/A	1st-5th	100%	40/15	60/10
					6th	80%		
					7th	60%		
					8th	40%		
					9th	20%		
					10th	terminates		
Buena Vista ^a	I: 50 II: 50	I: 50 II: 75	I: 5 II: 10		10		40/N/A	60/N/A
Charlottesville	25	N/A	7		N/A		15/N/A	N/A
Chesapeake	15	15	10		15		10/30 (multi-family only)	N/A/110
Colonial Heights	N/A	20	N/A		5		N/A	≥40/100
Covington	40	40	1st	100%	1st	100%	10/15 max.	50/15 max.
			2nd	80%	2nd	80%		
			3rd	60%	3rd	60%		
			4th	40%	4th	40%		
			5th	20%	5th	20%		
			6th	0%	6th	0%		
Danville	50	50	15		1st	100%	25/15 max.	25/15 max.
					2nd	80%		
					3rd	60%		
					4th	40%		
					5th	20%		
					6th	0%		
Emporia	25	25 15 in EZ	N/A		10		≥50/25 max.	≥25/<25
Fairfax	15	20	1st-5th	100%	See below ^b		15/ N/A	30/0 ^c
			6th	83%				
			7th	67%				
			8th	50%				
			9th	33%				
			10th	17%				
Falls Church	N/A	20	N/A		N/A		N/A	50/<50
Franklin	30	25	7		7		40/15	60/25
Fredericksburg	40	40	1st	100%	1st	100%	20/15 max.	30/15 max.
			2nd	100%	2nd	83%		
			3rd	83%	3rd	66%		
			4th	66%	4th	49%		
			5th	49%	5th	32%		
			6th	32%	6th	15%		
			7th	15%	7th	15%		
Galax	40	40	5		5		40/15	60/15
Hampton	25	25 15 in EZ	1st-3rd	100%	1st-3rd	100%	40/N/A	60/25 max.
			4th-6th	50%	4th-6th	50%		
Harrisonburg	25	25	5		5		N/A	N/A
Hopewell	25	25	5 10 in EZ		10		25-50/50	50/50

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: Enterprise Zone

N/A: Not applicable.

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

^b 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 = 33 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.

^c Fairfax City has no requirement for square footage of new area except that original size cannot be reduced by more than 70 percent.

Table 6.1 Property Tax Exemptions for Certain Rehabilitated Real Estate, 2017 (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)									
Lexington	N/A	25	N/A		Non-Historic		N/A	40/<10	
					1-4th	75% 100%			
					5th	60% 80%			
					6th	45% 60%			
					7th	30% 40%			
					8th	15% 20%			
Lynchburg	50	25	15		5		>40/N/A	>60/N/A	
Manassas	25	20	1st-5th	100%	Increase in Size			25/30 max.	25/N/A
			6th	80%	101- Over				
			7th	60%	100% 200% 200%				
			8th	40%	1st-10th	100% 50% 25%			
			9th	20%	11th	80% 40% 20%			
			10th	0%	12th	60% 30% 15%			
					13th	40% 20% 10%			
					14th	20% 10% 5%			
					15th	0% 0% 0%			
Martinsville	25	25	1st	100%	1st	100%	20/N/A	N/A/110	
		15 in EZ	2nd-5th	50%	2nd-5th	50%			
Newport News	15	20	1st-5th	50%	5 (50% of eligible costs)		N/A	20/N/A	
		15 in EZ	6th-10th	20%					
Norfolk	15	50	15	In EZ	1st-14th 100%		20/N/A	40/N/A	
		20 in EZ	1st-10th	100%	Outside EZ				
			11th	80%	1st-10th 100%				
			12th	60%	11th 80%				
			13th	40%	12th 60%				
			14th	20%	13th 40%				
			15th	0%	14th 20%				
					15th 0%				
Norton	25	25	10		10		40/15 max.	40/15 max.	
Petersburg	50	50	5		5, 10 in EZ		40/N/A	60/N/A	
Portsmouth	25	25	10		10		40/N/A	N/A	
Radford	30	30	8		10		40/N/A	60/N/A	
Richmond	15	20	7		10		20/N/A	40/N/A	
		15 in EZ							
Roanoke	40	25	5 ^d		5 ^d		40/N/A	60/100	
		15 in EZ							
Staunton	25	25	7		7		40/15 max.	60/0	
Suffolk	25	25	10		10		40/15 max.	60/N/A	
Virginia Beach	50	20	15		15		20/N/A	25/0	
Waynesboro	N/A	25	N/A		7		N/A	60/15 max.	
Winchester	25	25	100% of increase in value for 10 years		100% of increase in value for 10 years		40/15 max.	60/15 max.	

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: Enterprise Zone

N/A Not applicable.

... No response provided.

^d In Roanoke City the exemption schedule is 10 years for structures with historic building designations and 3 years for residential structures valued at at least \$300,000. The Roanoke City ordinance includes only single family residential/commercial real estate.

Table 6.1 Property Tax Exemptions for Certain Rehabilitated Real Estate, 2017 (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 (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)								
Allegheny	40	40	1st	100%	1st	100%	10/15 max.	50/15 max.
			2nd	80%	2nd	80%		
			3rd	60%	3rd	60%		
			4th	40%	4th	40%		
			5th	20%	5th	20%		
			6th	0%	6th	0%		
Arlington	25	20 in EZ	15 (multi-family units)		10		20/N/A	20/N/A
Campbell	25	25	5		5		40/15	40/15
Chesterfield	25 ^e	25 ^e	Increased assessment for 8 years; 10 for historic homes		Increased assessment for 5 years; 10 for historic units		10/N/A or 25/N/A	15/N/A or 25/N/A
		15 in EZ						
Clarke	50	50	10		10		40/15 max.	40/ N/A
Culpeper	N/A	50 in EZ	N/A		1st -5th	100%	N/A	N/A
Fairfax	25	25	Residential 25%		1-10th	100%	20/	25/100
			Multi-family 40%		11th	80%	1,000 to 3,000 sq. ft.	
					12th	60%		
					13th	40%		
					14th	20%		
					15th	0%		
Hanover	25	25	1st-5th	100%	1st - 5th	100%	30/N/A	30/N/A
			6th	85%	6th	85%		
			7th	70%	7th	70%		
			8th	50%	8th	50%		
			9th	35%	9th	35%		
			10th	20%	10th	20%		
Henrico	26 (multi)	26	7		7		20/100 max.	50/100 max.
	40 (single)							
Isle of Wight	30	30	5		5		25/15 max.	25/15 max.
Lancaster	50	25	1st-5th:	100%	10	100%	50/N/A	40/N/A
Loudoun	15-20	N/A	15		N/A		N/A/30 max.	N/A
Northampton	15	20	10		10		60/N/A	60/N/A
		15 in EZ						
Page	15	20	10		10		N/A/15 max.	N/A/15 max.
Prince William	15	20	1st-10th	100%	1st-10th	100%	25/30 max.	25/100
			11th	80%	11th	80%		
			12th	60%	12th	60%		
			13th	40%	13th	40%		
			14th	20%	14th	20%		
Smyth	N/A	15 in EZ	N/A		1st-5th	100%	N/A	60/N/A
					6th	80%		
					7th	60%		
					8th	40%		
					9th	20%		
Spotsylvania	N/A	40	N/A		5		N/A	60/N/A
Stafford	40 ^f	40 ^f	7		7		40/15 max.	60/ N/A
Warren	50	N/A	10		N/A		40/15	N/A
Washington	N/A	25 in EZ	N/A		1st-5th	100%	N/A	50/0
					6th	80%		
					7th	60%		
					8th	40%		
					9th	20%		
					10th	0%		
York	N/A	20	N/A		N/A ^g		N/A	25/100 max.

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: Enterprise Zone

N/A Not applicable.

... No response.

^e In Chesterfield County, the minimum age is either 15 or 25 years depending on zones. It is 50 years for historic homes.

^f Stafford County requires that the structure be deemed historic.

^g York County determines an exemption schedule based on the increase in value due to the rehabilitation, not to exceed \$500,000.

Table 6.1 Property Tax Exemptions for Certain Rehabilitated Real Estate, 2017 (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 (%)		
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.)								
Altavista	20	20	5		5		40/15	40/15
Ashland	25	25 ^h	1st-5th	100%	10		30/N/A	30/N/A
			6th-8th	50%				
			9th-10th	25%				
Blacksburg	20	20	12		12		N/A ⁱ /15	N/A ⁱ /15
Cape Charles	N/A	20	N/A		N/A ^j		N/A	60/N/A
		15 in EZ						
Clifton Forge	40	N/A	N/A		N/A		10/15	N/A
Orange	15	15	10		10		30/N/A	30/N/A
Vienna	25	25	1st-10th	100%	1st-10th	100%	25/30 max.	40/30 max.
			11th	80%	11th	80%		
			12th	60%	12th	60%		
			13th	40%	13th	40%		
			14th	20%	14th	20%		
			15th	0%	15th	0%		
Woodstock	25	N/A	1st-5th	100%	N/A		30/N/A	N/A
			6th-10th	50%				

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: Enterprise Zone

N/A Not applicable.

^h The town of Ashland requires that hotels/motels be no less than 35 years old.

ⁱ For the town of Blacksburg, the increase in assessed value must exceed \$5,000.

^j The town of Cape Charles allows the exemption to be an amount equal to the dollar amount of the increase in assessed value resulting from the rehabilitation of the structure.

Table 6.2

Property Tax Exemptions for Restoration Sites, Recycling, Solar Energy, Generators, Stormwater Developments, and Wetlands, 2017

Locality	Environmental Restoration Sites	Recycling Equipment and Facilities	Solar Energy Equipment and Facilities	Generating Equipment for Energy Conservation	Certified Stormwater Developments	Wetlands and Riparian Buffers
Cities (Note: All cities responded to the survey. Those that answered “no” for all six items are excluded.)						
Alexandria	No	No	Yes	No	No	No
Charlottesville	No	Yes	Yes	No	No	No
Danville	No	Yes	No	No	No	No
Fairfax	No	No	No	No	Yes	No
Fredericksburg	No	No	Yes	No	No	No
Hampton	No	No	Yes	No	No	No
Harrisonburg	No	No	Yes	No	No	No
Hopewell	No	No	No	No	Yes	Yes
Lexington	No	No	Yes	No	No	No
Lynchburg	No	Yes	Yes	No	No	No
Norfolk	No	Yes	No	No	No	No
Petersburg	No	Yes	Yes	No	No	No
Portsmouth	No	Yes	No	No	No	No
Roanoke	No	Yes	Yes	No	No	No
Suffolk	No	No	Yes	No	No	No
Winchester	No	Yes	Yes	Yes	No	No
Counties (Note: All counties responded to the survey. Those that answered “no” for all six items are excluded.)						
Albemarle	No	Yes	Yes	No	No	No
Augusta	No	Yes	Yes	No	Yes	No
Botetourt	No	No	Yes	No	No	No
Chesterfield	No	No	Yes	No	No	No
Dinwiddie	No	Yes	Yes	No	No	No
Fairfax	No	No	Yes	No	No	No
Frederick	No	Yes	Yes	No	No	No
Giles	No	No	Yes	No	No	No
Hanover	No	No	Yes	No	No	No
Henry	No	No	No	Yes	No	No
Isle of Wight	No	No	Yes	No	Yes	No
King George	No	No	Yes	No	No	No
Loudoun	No	No	Yes	No	No	No
Middlesex	No	No	No	No	No	Yes
Prince William	No	No	Yes	No	No	No
Pulaski	No	Yes	Yes	Yes	No	No
Scott	No	No	Yes	No	No	No
Shenandoah	No	Yes	No	No	No	No
Spotsylvania	No	No	Yes	No	No	No
Warren	No	Yes	Yes	No	No	No
Wise	No	Yes	Yes	No	No	No
Towns (Note: Towns that answered “no” or “not applicable” for all six items are excluded. For a listing of town respondents and non-respondents, see Appendix B.)						
Gate City	Yes	No	No	No	Yes	Yes
Pulaski	No	Yes	Yes	No	No	No
Purcellville	No	No	Yes	No	No	No
Vinton	No	No	No	No	Yes	No

Section 7

Service Charges on Tax-Exempt Property, 2017

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 owned by 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, nonprofit 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.

Based on the survey and some follow-up conversations, it was found 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 Mary Washington), Harrisonburg (James Madison University), Lexington (Virginia Military Institute), and Wise County (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), Greenville (Greenville Correctional Center and Greenville Work Center), Fluvanna (Fluvanna Correctional Center for Women), 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 12 cities, 7 counties, and 1 town report imposing a service charge of some sort on state-owned or privately-owned property.



**Table 7.1
Service Charges on Tax-exempt Property, 2017**

Locality	Rate per \$100 of Assessed Value		Property Description
	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	\$1.21	Educational (private)
Charlottesville	\$0.95	N/A	Educational (state)
Fredericksburg	\$0.80	N/A	College faculty housing
Harrisonburg	\$0.17	\$0.17	Nonprofit (private)
Lexington	50% of real estate tax rate ^a	50% of real estate tax rate ^a	Education faculty/staff housing
Petersburg	N/A	\$0.27	
Richmond	Partial assessment: \$0.481 Full assessment: \$0.561	\$0.615	Education faculty/staff housing State government facilities
Roanoke	N/A	\$1.22	
Salem	N/A	\$0.24	
Staunton	N/A	\$0.23	Mary Baldwin College (private)
Williamsburg	\$0.12	\$0.09	7th Day Adventist Offices
Winchester	N/A	1% times assessed value	
Counties (Note: All counties responded to the survey. Those that answered "no" or "not applicable" for the item in this table are excluded.)			
Albemarle	Formula per <i>Code of VA</i>	Varies ^b	Educational (state) Continuing care retirement community (private)
Buckingham	\$0.000851	\$0.001336	Dept. of Corrections
Greensville	\$0.249349	N/A	Greensville Prison State Police Dept. of Game/Inland Fisheries
Lunenburg	Formula per <i>Code of VA</i>	N/A	
Roanoke	N/A	20% of real estate tax rate ^a	
Southampton	\$0.083787	N/A	Dept. of Corrections
Wise	\$0.20	\$0.20	ABC Board Camp 18 Correctional Facility Dept. of Mines, Minerals & Energy Dept. of Conservation & Recreation National Guard Armory Red Onion State Prison Southwest VA Museum Dept. of Forestry Dept. of Transportation State Police Wallens Ridge Prison RH One, LP: Townhouses (private) WV One, LP (private) WV Two, LP (private) Wise County Redevelopment (private)
Towns (Note: Towns that answered "not applicable" of all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.)			
Vinton	\$1.00	N/A	

N/A Not applicable.

^a Locality's real estate tax rate can be found in Table 2.1.

^b Albemarle County states that its rates vary by agreement with each separate property owner.

Section 8

Merchants' Capital Tax, 2017

The merchants' capital tax accounted for 0.1 percent of tax revenue for counties and less than 0.1 percent for towns in fiscal year 2016, the most recent year available from the Auditor of Public Accounts. No cities employ the tax and only 40 of the 95 counties use it exclusively. Four counties use the tax in conjunction with the business, professional, and occupational license (BPOL) tax. The other counties rely solely on the BPOL 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 types of merchants from part or all of the tax. Merchants' capital is defined as the inventory of stock on hand, daily rental motor vehicles as defined in § 58.1-2401, and all other taxable personal property (except tangible personal property not for sale as merchandise, which is taxed as tangible personal property), excluding money on hand and on deposit.

Property held for rental in a short-term rental business could be subject to the merchants' capital tax. However, such property may also be classified under § 58.1-3510.4 making it subject to a separate freestanding tax. Consequently, daily rental property is discussed in this section and in Section 19, Miscellaneous Taxes.

According to § 58.1-3704 of the *Code*, no locality may impose a merchants' capital tax if it also imposes a BPOL tax on retail merchants. A number of localities impose both of these taxes, but they do not use the BPOL tax for retail sales.

In 1978, the General Assembly enacted legislation (§ 58.1-3509 of the *Code*) that froze merchants' capital tax rates at their 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 statutory rate, the assessment ratio, or both.

As previously noted, the merchants' capital tax is used exclusively by 40 counties. It is also imposed by nine towns responding to the survey. In contrast, 44 counties and all of the cities report using the BPOL

tax for retail merchants in lieu of the merchants' capital tax. Four counties (Amherst, Hanover, Louisa, and Southampton) use both the BPOL tax and the merchants' capital tax, maintaining the latter tax on retailers. Seven counties (Bath, Culpeper, Fluvanna, Northampton, Patrick, Rappahannock, and Washington) reported having neither 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.

Table 8.1 shows the statutory (nominal) tax rates per \$100 for the counties and towns, the value used for assessment, and the percentage of value. As shown in the text table, the unweighted mean of the statutory tax rate for counties was \$1.86 per \$100 of assessed value. The median was \$1.00 and the first and third quartiles were \$0.70 and \$2.83, respectively. The unweighted mean of the statutory tax rate for towns was \$0.54 per \$100 of assessed value. The median was \$0.55, and the first and third quartiles were \$0.30 and \$0.72, respectively.

Merchants' Capital Statutory Tax Rate, 2017

Statutory Rate/\$100	Number of Localities	
	Counties	Towns
Up to \$0.74	15	7
\$0.75 to \$1.49	13	3
\$1.50 to \$2.99	6	0
\$3.00 to \$4.49	8	0
\$4.50 and over	2	0
Total	44	10
Unweighted mean	\$1.86	\$0.54
Median	\$1.00	\$0.55
1st Quartile	\$0.70	\$0.30
3rd Quartile	\$2.83	\$0.72

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 44 counties and 10 towns listed in the table, 42 counties and 5 towns reported using original cost as a basis for assessment. Information on statutory tax rates of towns that did not respond to the survey can be found in the Virginia Department of Taxation's local tax rates survey for tax year 2014, available on the Virginia Depart-

ment of Taxation’s website, [http://www .tax.virginia.gov/](http://www.tax.virginia.gov/). Please note that the rates in the department’s survey are for the 2014 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 44 counties that impose

the tax, all reported imposing the inventory tax component of the tax. Twenty impose the rental vehicle tax. Finally 21 counties reported imposing the short-term rental tax.

All reporting towns used the inventory tax component. None reported imposing a short-term rental tax. Grundy and Pembroke reported imposing the rental vehicle tax.



Table 8.1
Merchants' Capital Tax, Basic Features, 2017

Locality	Assessment Source	Valuation Date	Statutory (Nominal)	Assessment Method*	Assessment Percentage (%)
			Tax Rate (per \$100)		
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-house	1/1	3.95	OC	20
Appomattox	In-house	1/1	1.00	OC	85
Bedford	In-house	1/1	0.22	OC	100
Bland	In-house	1/1	0.73	OC	100
Brunswick	In-house	1/1	1.20	OC	100
Buchanan	In-house	1/1	2.00	OC	10
Buckingham	In-house	1/1	1.00	OC	100
Carroll	In-house	1/1	0.69	OC	100
Charles City	In-house	1/1	2.80	FMV	100
Charlotte	In-house	7/1	3.20	OC	10
Craig	In-house	1/1	3.50	OC	25
Dickenson	In-house	1/1	10.50	OC	10
Essex	In-house	1/1	3.75	OC	5
Floyd	In-house	1/1	3.50	OC	15
Franklin	In-house	1/1	1.08	OC	100
Giles	In-house	1/1	0.83	OC	100
Grayson	In-house	1/1	6.70	OC	10
Hanover	In-house	1/1	1.90	OC	10
Highland	In-house	1/1	1.00	OC	20
King & Queen	In-house	1/1	0.65	OC	100
Lancaster	In-house	1/1	1.00	OC	50
Lee	In-house	1/1	1.41	OC	30
Louisa	In-house	1/1	0.65	OC	100
Lunenburg	In-house	1/1	1.20	OC	40
Madison	In-house	1/1	0.86	OC	100
Mecklenburg	In-house	7/1	0.72	OC	100
Montgomery	In-house	1/1	3.05	OC	20
Northumberland	In-house	1/1	1.00	OC	50
Orange	In-house	1/1	0.40	OC	100
Pittsylvania	In-house	1/1	2.75	OC	30
Prince Edward	In-house	1/1	0.70	OC	100
Richmond	In-house	1/1	3.50	OC	50
Rockingham	In-house	1/1	0.87	OC	67
Russell	In-house	1/1	0.65	OC	20
Scott	In-house	1/1	0.72	OC	100
Shenandoah	In-house	1/1	0.60	OC	100
Smyth	In-house	1/1	0.40	OC	100
Southampton	In-house	1/1	0.50	OC	100
Stafford	In-house	1/1	0.50	OC	100
Sussex	In-house	1/1	1.00	OC	100
Tazewell	In-house	1/1	3.80	OC	20
Westmoreland	In-house	1/1	0.46	OC	100
Wise	In-house	1/1	2.85	OC	35/45 ^a
Wythe	In-house	1/1	0.56	FMV	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	County	1/1	1.00	OC	100
Drakes Branch	County	7/1	1.10	OC	10
Eastville	In-house	1/1	0.05	FMV	100
Grundy	County	1/1	0.50	DC	100
Haymarket	County	1/1	0.60	DC	100
Independence	County	1/1	0.63	OC	10
Pembroke	County	1/1	0.31	FMV	100
Round Hill	County	1/1	0.16	OC	100
Stanley	County	1/1	0.75	OC	100
Timberville	County	1/1	0.30	OC	100

* OC: original cost; FMV: fair market value; DC: depreciated cost

^a Wise County has a split assessment percentage tied to the value of inventory. The first \$300,000 worth of inventory is assessed at a 45 percent rate. The value over \$300,000 is assessed at a 35 percent rate.

Table 8.2
Merchants' Capital Tax Provisions Concerning Taxation of Inventories, Rental Vehicles, and Short-Term Rentals, 2017

Locality	Inventory Tax	Rental Vehicle Tax	Short-Term Rental 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	No
Charles City	Yes	No	No
Charlotte	Yes	Yes	Yes
Craig	Yes	No	No
Dickenson	Yes	No	No
Essex	Yes	Yes	Yes
Floyd	Yes	No	No
Franklin	Yes	No	No
Giles	Yes	Yes	Yes
Grayson	Yes	No	No
Hanover	Yes	No	Yes
Highland	Yes	No	No
King & Queen	Yes	Yes	Yes
Lancaster	Yes	Yes	Yes
Lee	Yes	Yes	No
Louisa	Yes	No	No
Lunenburg	Yes	No	No
Madison	Yes	Yes	Yes
Mecklenburg	Yes	No	No
Montgomery	Yes	Yes	Yes
Northumberland	Yes	No	No
Orange	Yes	No	No
Pittsylvania	Yes	No	Yes
Prince Edward	Yes	No	No
Richmond	Yes	No	Yes
Rockingham	Yes	Yes	Yes
Russell	Yes	No	No
Scott	Yes	Yes	Yes
Shenandoah	Yes	No	No
Smyth	Yes	Yes	Yes
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	No	No
Drakes Branch	Yes	No	No
Eastville	Yes	No	No
Grundy	Yes	Yes	No
Independence	Yes	No	No
Pembroke	Yes	Yes	No
Timberville	Yes	No	No

Section 9

Tangible Personal Property Tax, 2017

The personal property tax is the second most important source of tax revenue for cities and counties, though it is not as important for towns. In fiscal year 2016, the most recent year available from the Auditor of Public Accounts, the personal property tax accounted for 10.4 percent of tax revenue for cities, 13.7 percent for counties, and 4.3 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 are permitted to tax 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, trailers, boats, recreational vehicles, and campers.

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 (§ 58.1-3516).

Under § 58.1-3504, localities may elect to exempt household goods and personal effects from taxation; these effects may now include personal electronic and communication devices such as cell phones, tablets, and personal home computers. Under § 58.1-3505, localities 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; privately owned pleasure boats and watercraft used for recreational purposes only; certain aircraft; antique automobiles; certain heavy construction machinery; certain computer hardware; 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. In addition, vehicles that use clean special fuels as authorized by § 46.2-749.3, which include hydrogen, natural gas, and electricity are also treated as a separate tangible personal property category. In 2014, a separate classification was added for new business property for businesses qualifying as new businesses under the local business incentive program.

The *Code of Virginia* provides that all vehicles without motor power that are used or designed to be used as mobile 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, Subsection 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 Clause (ii), Subsection B]. For more on the machinery and tools tax, see Section 10.

In addition to the property discussed in this section, the *Code* lists several special categories of property which are exempt from real and personal property taxes (see § 58.1-3660 through § 58.1-3666). These categories are discussed in Section 6 under the heading, “Miscellaneous Property Exemptions,” and are listed in Table 6.2.

INFORMATION ON PERSONAL PROPERTY TAX

Table 9.1 provides information related to the personal property tax, including the number of personal property accounts within a locality, the personal property tax rate, whether localities have special levies, property tax due dates, effective dates of assessment, options for payment of the personal property tax, and categories of vehicles for which proration is offered. In the survey, one city (Chesapeake) and one county (Accomack) reported some kind of special district levy. Regarding collections, 24 cities, 65 counties, and 99 towns reported collecting the tax once a year while 14 cities, 30 counties, and 10 towns reported collecting it at least semi-annually. The most common due dates for payment of the tax are June 5 and December 5. Also, localities predominantly indicated January 1 as the effective date

of assessment. Of the localities that reported imposing a personal property tax, 19 cities, 53 counties, and 18 towns offered 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. The due date terms apply to all types of vehicles for all but 10 localities that answered the question.

Finally, 24 cities, 35 counties and 15 towns reported offering proration of the personal property tax on specific or all 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 more detailed definitions of the categories for which proration is offered, please use the telephone/email listings in Appendix B to contact individual localities.

Table 9.2 contains information on personal property tax exemptions for the elderly and disabled. The survey indicated that 14 cities, 44 counties, and 5 towns permitted some sort of exemption for the elderly or the disabled constrained by specific income and net worth limits.

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 (SUVs), pickup and panel trucks, large trucks, minivans, and motorcycles as well. In the survey, localities were asked to provide the percentage of personal property taxes coming from motor vehicles in fiscal year 2017. The unweighted average percentages for cities, counties and towns were 70 percent, 63 percent, and 73 percent, respectively. It is possible that some localities misunderstood the question about this topic and incorrectly counted state Personal Property Tax Relief Act (PPTRA) reimbursements as part of a local tax instead of as non-categorical state aid.

The Personal Property Tax Relief Act of 1998 (§ 58.1-3524) established a system by which the state would reimburse localities for relief on the tangible personal property tax.¹ Passenger cars, pickup or panel trucks, and motorcycles owned or leased by natural persons and used for non-business purposes were to have the tax eliminated on the first \$20,000 of value over a five year period. Twelve and one-half percent of the tax was to be eliminated in tax year 1998, 27.5 percent in tax year 1999, 47.5 percent in tax year 2000 and 70 percent in tax year 2001. One hundred percent was slated to be eliminated in tax year 2002 and thereafter, but this final step was not implemented due to Virginia’s budget crisis in that period. Instead, in 2002, the General Assembly froze the reimbursement rate at 70 percent. Then, a special session of the General Assembly

¹ This history of the PPTRA and the subsequent discussion of its impact on the state since it was instituted is based on “What Will Become of the Car Tax?” by John L. Knapp in *Virginia Issues and Answers*. (Winter 2006), Vol. 13, No. 1, pp. 27-31. <http://www.via.vt.edu/winter06/index.html>

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 distribution is based upon its actual share of the state reimbursements from tax year 2005. Each locality receiving a state reimbursement must 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 local valuation method and the local tax rate before the car tax rebate became law.

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 the assessment valuation method employed by a locality. To do this, an adjusted effective tax rate was calculated for each locality based on the NADA retail value of a 2016 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 text table below were obtained from NADA’s *Official Used Car Guide*.

NADA Value, 2016 Toyota Camry, January 2017

Concept	NADA Value (\$)	% of NADA Retail Value
Retail value (RV)	17,825	100
Trade-in value (TV)	15,150	85
Loan value (LV)	13,650	77

Source: National Automobile Dealers Association, *Official Used Car Guide* (January 2017).

The adjusted effective tax rate is found by multiplying the statutory 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 statutory and effective tax rates are the same. The text table below summarizes the dispersion of the effective tax rates among localities.

In regard to individual localities, the adjusted effective rate for cities ranged from \$1.73 (Galax) to \$4.25 (Alexandria). The adjusted effective rate for counties ranged from \$0.30 (Bath) to \$4.36 (Appomattox) and, in towns, ranged from \$0.04 (Eastville) to \$3.47 (Chatham). The much lower town rates reflect their limited fiscal responsibilities as subordinate units of government within counties. The town tax is in addition to the county tax.

Adjusted Effective Tax Rates Among Localities, 2017

Adjusted Effective Rate/\$100	Number of Localities		
	Cities	Counties	Towns
\$0.00 to \$1.50	0	12	101
\$1.51 to \$3.00	15	42	6
\$3.01 to \$4.35	23	41	1
Total	38	95	108
Median	\$3.08	\$2.93	\$0.59
1st Quartile	\$2.70	\$2.03	\$0.38
3rd Quartile	\$3.50	\$3.25	\$0.85

Besides the adjusted effective tax rate, **Table 9.3** also provides data on the tax rate, assessment value concept, the percent of retail value, the assessment ratio, percentage of personal property tax receipts from automobiles and light trucks, and the number of automobiles and light trucks within a locality. Among the cities that answered the question, the number of vehicles ranged from 421,983 in Virginia Beach to 4,329 in Lexington. Among counties, the number ranged from 986,610 in Fairfax to 3,127 in Highland.

The assessment value is important because it provides an estimate of the percent of retail value the locality will assign to the vehicle when determining the effective tax rate. The assessment value used varies among localities. Care must be taken when evaluating the data based on the three valuation methods listed because a valuation method may have subcategories. The latest NADA book, for instance, lists three categories for trade-in value based on condition: rough, average, and clean. Other valuation guides may use some variant of this breakdown for the retail and loan value categories. This year and in past years our example listed the percentages based on clean retail, clean loan value, and clean trade-in.

The following text 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, 2017

Valuation Method	Number of Localities		
	Cities	Counties	Total
Loan value	17	55	72
Trade-in value	17	33	50
Retail value	4	7	11
Total	38	95	133

Localities incorporate an assessment ratio in the valuation process. Most cities and counties use a 100 percent ratio of whatever value concept they adopt. The following text table summarizes the dispersion of assessment ratios.

Information on tax rates of towns that did not respond to the survey can be found in the Virginia

Dispersion of Assessment Ratios, 2017

Ratio	Number of Localities		
	Cities	Counties	Total
20% to 65%	2	6	8
66% to 99%	2	3	5
100%	34	86	120
Total	38	95	133

Department of Taxation's local tax rates survey for tax year 2014.² The rates shown are the most recent information available for towns that did not respond to the Cooper Center survey.

Table 9.4 continues with data related to the PPTRA for motor vehicles for tax years 2016 and 2017. The second column lists whether the locality offers exemptions for low-value automobiles and light trucks. Twenty cities, 47 counties and 23 towns reported offering an exemption of some sort to low-value vehicles. The third column refers to methods for applying PPTRA tax relief. A locality can use one of three methods: a reduced rate method (RR), a specific relief method that provides the same percentage of relief for all qualifying vehicles (SRSP), and a specific relief method that provides a declining percentage of relief as the vehicle's value rises (SRDP). The text table below summarizes the choices by all cities, 94 counties and the 72 towns that answered the question.

Frequency of PPTRA Methods of Relief, 2017

Valuation Method	Number of Localities		
	Cities	Counties	Towns
Reduced rate (RR)	0	7	9
Specific relief same % (SRSP)	36	84	61
Specific relief declining % (SRDP)	2	3	2
Total	38	94	72

Localities overwhelmingly use the specific relief method that provides the same percentage of relief for all qualifying vehicles. We assume the reporting towns use the same method as is used by the counties in which they are located.

The final set of columns provides data on the taxpayer liability for a vehicle assessed at \$20,000. What constitutes a \$20,000 vehicle in one locality may not match what constitutes a \$20,000 vehicle in another locality because of the differing valuation methods and assessment ratios used by the localities. Tax year 2017 is featured in the text table. The columns in Table 9.4 provide the locality's total car tax, the amount of the state credit, and the resulting taxpayer liability for 2016 and 2017. In some cases we were not given the tax on a vehicle, but were provided the percentage share covered by the tax, the credit, and the taxpayer liability. In such cases only the percentage is listed. The text table below summarizes the percentage of state aid reported by cities and counties.

² <http://www.tax.virginia.gov/content/local-tax-rates>

Dispersion of State-Aid Assessment Ratios, 2017

Percent reported	Number of Localities		
	Cities	Counties	Total
15 - 49.9%	12	60	72
50 - 54.9%	13	12	25
55 - 59.9%	5	8	13
60 - 64.9%	5	2	7
65 - 70%	1	0	1
No answer	2	13	15
Total	38	95	133
Median	52.7%	41.8%	45.0%
1st quartile	47.4%	37.1%	38.5%
3rd quartile	55.7%	50.3%	53.0%

For the \$20,000 vehicle example, a lower percentage implies a higher resulting taxpayer liability relative to the total tax levied by a locality. Most cities provided a state credit between 50 percent and 60 percent of their total tax levied. The median state credit among cities in 2017 was 52.7 percent of the total tax, while the first quartile was 47.4 percent and the third quartile was 55.7 percent. Among counties the largest group reported the credit as a percentage of the total tax as between 20 percent and 49.9 percent. The median percentage of the taxpayer credit was 41.8 percent, with the first and third quartiles being 37.1 percent and 50.3 percent, respectively.

While the state credit for many localities usually diminishes each year, it is possible to have a greater state credit percentage for a current survey than for a previous one. Because the state payout to each locality is fixed, and the number and value of vehicles normally rise, it is generally assumed that as time passes the funding will decrease for each automobile. That expectation, however, does not account for either a possible disinflationary trend in the automobile market during a recession or a possible fall in the number of motor vehicles in the locality. In either of these cases a locality may be able to increase its payout percentage for each automobile within the locality.

The next text table summarizes the range of actual taxes for cities and counties based on the information from 2017. It summarizes the total tax, state credit and resulting taxpayer liability for those localities that provided dollar amounts. The measures of central tendency (the median and quartiles) do not include localities that did not answer.

As shown in the text table, 28 cities reported levying a tax between \$501 and \$1,000 before the PPTRA credit was factored in, while 2 reported levying taxes of \$1,001 or more and 5 reported levying taxes of \$500 or less. The median tax levied for all cities was \$816. Most PPTRA credits, 23 of the 35 reported, were between \$251 and \$500. The median credit was \$395. Most of the resulting taxpayer liabilities in cities were also between \$251 and \$500, with the median at \$386.

Among counties, original tax liabilities varied between \$251 to \$1,250. The median of the tax was \$720. Most counties gave credits in the \$251 to \$500 range, though about one-fourth provided a credit in the \$0 to \$250 range. The median credit among counties was \$290. Forty-five counties collected between \$251 and \$500 after the PPTRA tax credit

Total Tax, State Credit and Tax Liability for a \$20,000 Vehicle in Cities and Counties, 2017

Amount	Number of Localities					
	Cities			Counties		
	Tax	Credit	Liability	Tax	Credit	Liability
\$0- \$250	0	6	6	2	29	16
\$251-\$500	5	23	26	19	48	45
\$501-\$750	10	6	2	34	3	18
\$751-\$1,000	18	0	1	31	0	0
\$1,001-\$1,250	2	0	0	1	0	1
No answer	3	3	3	8	15	15
Total	38	38	38	95	95	95
Median	\$816	\$395	\$386	\$720	\$290	\$420
1st quartile	\$651	\$290	\$328	\$518	\$201	\$287
3rd quartile	\$900	\$471	\$439	\$825	\$386	\$499

was figured in. For counties, the median taxpayer liability after allowing for the credit was \$420.

Table 9.5 lists localities that report giving a reduction in the personal property tax for high-mileage vehicles. This is permitted by § 58.1-3503.3, which states that the commissioner of the revenue, using an automobile pricing guide, may “use all applicable adjustments in such guide to determine the value of each individual automobile.” Many guides allow for adjustments in value for high- or low-mileage vehicles. Thirty-four cities, 72 counties, and 21 towns reported reduced valuations for high-mileage vehicles. Certain localities that reported giving such reductions also told us they couldn’t really ascertain the number of beneficiaries or foregone revenue because the software they used to determine valuation didn’t break down adjustments for them. Therefore, for some localities, though they responded that they had the reduction, they could not provide information about beneficiaries or foregone revenue.

Based on localities that did respond for both questions on beneficiaries and foregone revenues, there were a total of 7,141 beneficiaries of the high-mileage adjustment in cities, with the amount of revenue foregone totaling \$395,140. Among localities that provided both number of beneficiaries and revenues foregone, this amounted to an average reduction per beneficiary of \$55.33. In counties, the number of beneficiaries of the adjustment reported was 77,453. The amount of foregone revenue reported was \$1,473,573. The average reduction per beneficiary for those reporting both figures was \$19.03.

Table 9.6 compares the tax rates and assessment components of the car tax between 1997, the year before the PPTRA went into effect, and 2017. The table provides information on localities that have raised their personal property taxes on motor vehicles since the beginning of the PPTRA.

When the PPTRA became law, some saw it as the beginning of the end of the “car tax.” However, as reimbursements rose and the state’s fiscal condition worsened, the commonwealth decided to limit the rollback. As previously noted, now each locality is annually given a lump sum by the state that is applied to each resident’s total property tax. The state reimbursements are based on 1997 effective rates as provided by the PPTRA. Any increase in the effective rate

consequent to the 1997 rate is not covered by the PPTRA reimbursement from the state.³

Making certain assumptions about the assessment value concept (which will be discussed below), it appears that large majorities of cities and counties have increased their effective rates since 1997. Twenty-six cities and 75 counties increased them. The assumption made here is that the value assessment concepts follow a clear path of valuation. In NADA's *Official Used Car Guide*, for instance, the lowest valuation is applied to loan value, a higher valuation is applied to trade-in value, and the highest valuation is applied to retail value. This is the hierarchy one would expect to see when comparing average measures of loan, trade-in, and retail value, or clean measures of loan, trade-in, and retail value. A problem arises, however, with those valuations that maintain subcategories. NADA's multiple trade-in values, based on condition of vehicles, as discussed earlier have not been tracked as separate categories. Therefore, we can't be sure whether certain localities have changed subcategories. Consequently, historical adjustments within this valuation cannot be determined from the table.

Table 9.7 gives the pricing guide, the value used, the tax rate, and the depreciation schedule, if any, for large trucks, two tons and over. Answers were provided by all cities and counties and 83 of the responding towns.

OTHER PERSONAL PROPERTY TAXES

As previously noted, tangible personal property taxes are not limited to motor vehicles. There are about 20 categories in addition to motor vehicles, ranging from farm equipment to recreational vehicles and mobile homes (the general categories can be found from § 58.1-3504 through § 58.1-3506). Household goods are a legal category but no locality reports taxing them.

Localities exhibit a wide variation in their choices of valuation methods, pricing guides, and depreciation methods. Consequently, great care must be exercised when comparing taxes in different jurisdictions. Unless otherwise stated, the valuation method for the depreciation schedules is original cost.

A further problem pertains to towns. Certain towns provided a tax rate without showing a basis or depreciation schedule. In a follow-up for a previous survey, we called several towns in an attempt to elicit more information. Generally, a town representative confirmed the rate existed, but told us the county determined the actual depreciation schedule. The county representative confirmed that the county determined the town's depreciation schedule but added that if the county did not tax a particular item, there was no schedule. Therefore the town could not collect any taxes for that item.

³ See "What Will Become of the Car Tax?" by John L. Knapp in *Virginia Issues and Answers*. (Winter 2006), Vol. 13, No. 1, pp. 27-31. <http://www.via.vt.edu/winter06/index.html>

Table 9.8 displays tangible personal property taxes on heavy tools and machinery, computers, and generating equipment for business use for cities, counties and 52 reporting towns. The text table below summarizes how many localities report a tax rate for each category.

Taxes on Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2017

Item	Number of Localities		
	Cities	Counties	Towns
Heavy tools and machinery	38	94	53
Computer hardware	38	93	50
Generating equipment	27	60	32

Table 9.9 displays tax rates on research and development, business furniture and fixtures, and biotechnology equipment for cities, counties and 51 respondent towns. The text table below shows how many localities report a tax rate for each category.

Taxes on Research and Development, Furniture and Fixtures, and Biotechnology, 2017

Item	Number of Localities		
	Cities	Counties	Towns
Research and development	28	61	27
Furniture and fixtures	38	94	51
biotechnology equipment	25	44	16

Table 9.10 displays tax rates on farm equipment and livestock for cities, counties and 16 respondent towns. The text table below shows how many localities report a tax rate for each category.

Taxes on Livestock and Farm Equipment, 2017

Item	Number of Localities		
	Cities	Counties	Towns
Livestock	4	8	4
Farm equipment	7	18	15

Table 9.11 displays tax rates on boats and aircraft for cities, counties, and 63 respondent towns. The text table below shows how many localities report a tax rate for each category.

Taxes on Boats Over Five Tons, Pleasure Boats, and Aircraft, 2017

Item	Number of Localities		
	Cities	Counties	Towns
Boats over five tons	31	77	49
Pleasure boats	33	87	55
Aircraft	17	76	28

Table 9.12 displays tax rates on antique motor vehicles, recreational vehicles, and mobile homes for cities, counties, and 72 respondent towns. The text table below shows how many localities report a tax rate in each category.

Taxes on Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2017

Item	Number of Localities		
	Cities	Counties	Towns
Antique motor vehicles	14	38	40
Recreational vehicles	38	90	50
Mobile homes	32	95	66

Table 9.13 displays tax rates on horse trailers, motor vehicles powered solely by an electric motor, and special clean fuel vehicles (hydrogen, natural gas, electric) used for driving for cities, counties, and 31 respondent towns. The text table below shows how many localities reported a tax rate in each category.

Taxes on Horse Trailers, Special Fuel Vehicles, and Electric Vehicles, 2017

Item	Number of Localities		
	Cities	Counties	Towns
Horse trailers	22	88	28
Special fuel vehicles	14	26	11
Electric vehicles	16	38	16



**Table 9.1
Tangible Personal Property Tax General Information, 2017**

Locality	Personal Property Tax Rate/\$100	Personal Property Tax Due Date(s)	Effective Date of Assessment	Option for Payment of Tax	Due Date and Option Terms [§]	Categories of Property for Which Proration Offered*	Number of Accounts	
							All	Business Only
Cities (Note: All cities responded to the survey.)								
Alexandria	5.00	10/5	1/1	Yes	All	All but MH	137,628	15,323
Bristol	2.60	12/5	1/1	Yes	All	None	14,950	862
Buena Vista	5.85	06/05; 12/05	1/1	No	All	None	3,313	330
Charlotteville	4.20	06/05; 12/05	1/1	Yes	All	All but B, MH	28,833	4,032
Chesapeake	4.00 ^a	6/5	1/1	Yes	All	All but B, MH	...	...
Colonial Heights	3.50	06/05; 12/05	1/1	Yes	All	None	...	...
Covington	5.60	06/05; 12/05	1/1	Yes	All	None	3,996	413
Danville	3.00	06/05; 12/05	1/1	Yes	All	All but MH	46,876	3,010
Emporia	5.00	7/1	1/1	Yes	All	All but B, C, Tr	...	...
Fairfax	4.13	10/5	1/1	Yes	All	BMV/MC/MV/RV/T	25,775	...
Falls Church	5.00	05/01; 10/05	1/1	Yes	All	All but MH	12,528	1,500
Franklin	4.50	12/5	1/1	No	All	All but MH	9,729	528
Fredericksburg	3.40	05/15; 11/15	1/1	Yes ^b	All	All but C, MH	23,239	4,679
Galax	2.25	12/5	1/1	Yes ^c	All	None	...	...
Hampton	4.50	06/05; 12/05	1/1	Yes	All	All	110,081	8,999
Harrisonburg	3.50	12/5	1/1	No	All	None	29,839	3,765
Hopewell	3.50	2/15	1/1	No	All	All but MH	...	...
Lexington	4.25	06/05; 12/05	1/1	No	All	All but B, MH	5,220	489
Lynchburg	3.80	06/05; 12/05	1/1	Yes	All	All but MH	37,726	2,339
Manassas	3.60	10/5	1/1	No	All	None	...	...
Manassas Park	3.50	10/5	1/1	Yes	All	None	13,647	1,638
Martinsville	2.30	12/5	1/1	No	All	None	...	...
Newport News	4.50	06/05; 12/05	1/1	No	All	All	303,627	16,338
Norfolk	4.33	6/5	1/1	No	All	All but B, MH	237,246	10,050
Norton	2.05	10/15	1/1	No	All	None	2,357	...
Petersburg	4.40	02/18; 06/10	1/1	No	MV	All but MH	...	...
Poquoson	4.15	06/05; 12/05	1/1	No	All	All	18,740	...
Portsmouth	5.00	6/5	1/1	No	All	All	...	...
Radford	2.44	12/5	1/1	No	All	None	9,862	329
Richmond	3.70	6/5	1/1	No	All	All but B, C, MH	...	...
Roanoke	3.45	5/31	1/1	Yes	All	All but B, Tr	139,231	8,618
Salem	3.25	5/31	1/1	Yes	All	All but B, MH	...	...
Staunton	2.90	12/5	1/1	No	All	None	17,243	2,008
Suffolk	4.25	12/5	1/1	No	All	All but B	...	...
Virginia Beach	4.00	06/05; 12/05	1/1	Yes	All	All but B, MH	504,914	23,631
Waynesboro	5.00	12/5	1/16	No [†]	All	None	...	...
Williamsburg	3.50	12/1	1/1	No	All	None	6,325	1,134
Winchester	4.50	Annual ^d	1/1	Yes	All	All but B, MH	30,663	5,036
Counties (Note: All counties responded to the survey.)								
Accomack	3.63 ^e	06/05; 12/05	1/1	No	All	BMV/MC/MV/Tr/T	...	...
Albemarle	4.28	06/05; 12/05	1/1	No	All	All but MH	73,323	8,767
Alleghany	5.95	12/5	1/1	No	All	None	10,280	664
Amelia	4.20	12/5	1/1	Yes	All	None	8,541	...
Amherst	3.45	12/5	1/1	No	All	None	44,252	1,308

... No response.

§ Refers to whether due date and options listed apply to all tangible personal property categories or only to motor vehicles.

* See bottom of last page of Table 9.1 for a key to abbreviations for categories of property.

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

^a Chesapeake City adds a city-wide special tax of \$0.08 for mosquito control onto a base tax of \$4.00.

^b In the city of Fredericksburg one may authorize one's bank to automatically send payments to the treasurer's office.

^c In the city of Galax payment options can be arranged with the director of finance.

^d For the city of Winchester the annual tax due date is determined to be the anniversary of the purchase date.

^e Accomack County adds special district taxes in each of its districts: Atlantic: \$0.09; Metomkin: \$0.09; Lee \$0.09; and Pungoteague: \$0.09.

Table 9.1 Tangible Personal Property Tax General Information, 2017 (continued)

Locality	Personal Property Tax Rate/\$100	Personal Property Tax Due Date(s)	Effective Date of Assessment	Option for Payment of Tax	Due Date and Option Terms [§]	Categories of Property for Which Proration Offered*	Number of Accounts	
							All	Business Only
Counties (continued)								
Appomattox	5.13	12/5	1/1	No	All	MH	...	...
Arlington	5.00	09/05; 10/5 ^f	1/1	No	MV	All	213,825	21,809
Augusta	2.50	12/5	1/1	Yes†	All	None	56,375	2,536
Bath	0.35	12/5	1/1	No	All	None	...	...
Bedford	2.35	12/5	1/1	No	All	All but B, MH	...	4,431
Bland	2.29	12/5	1/1	No	All	None	4,702	...
Botetourt	2.71	11/1	1/1	Yes	All	All but B, MH	29,815	948
Brunswick	3.60	12/5	1/1	No	All	None	11,525	524
Buchanan	1.95	5/1	5/1	No†	All	None	...	...
Buckingham	4.05	12/5	1/1	No	All	None	12,124	746
Campbell	4.45	12/5	1/1	No	All	None	...	...
Caroline	3.80	06/05; 12/05	1/1	Yes ^g	All	All	26,704	2,321
Carroll	1.95	12/5	1/1	Yes	All	None	24,189	1,409
Charles City	3.75	12/5	1/1	No	All	None	...	...
Charlotte	3.75	12/05; 06/05	7/1	Yes	All	None	...	...
Chesterfield	3.60	6/5	1/1	Yes ^h	All	BMV/MC/MV/RV/T	432,691	47,617
Clarke	4.50	06/05; 12/05	1/1	Yes†	All	All but C, MH	...	...
Craig	3.50	12/5	1/1	Yes†	All	None	...	...
Culpeper	3.50	12/5	1/1	No	All	All but B, MH	45,577	3,790
Cumberland	4.50	11/15	1/1	Yes	All	None	17,405	443
Dickenson	1.82	12/5	1/1	Yes	All	None	12,741	1,008
Dinwiddie	4.90	06/05; 12/05	1/1	Yes	All	All but C, MH, RV	24,982	1,902
Essex	4.00	06/05; 12/05	1/1	Yes	All	None	...	...
Fairfax	4.57	10/05; 02/15	1/1	Yes	All	BMV/MC/MV/RV/T	1,057,107	49,408
Fauquier	4.65	10/5	1/1	No	All	All but B, MH	58,922	4,407
Floyd	2.95	12/5	1/1	Yes	All	None	11,226	991
Fluvanna	2.90	06/05; 12/05	1/1	Yes	All	None	22,711	492
Franklin	2.36	5/1	1/1	Yes	All	None	...	...
Frederick	4.86	06/05; 12/05	1/1	Yes	All	All	134,201	4,917
Giles	1.98	12/5	1/1	Yes†	All	None	12,731	1,380
Gloucester	2.95	06/30; 12/05	1/1	No	All	None	...	...
Goochland	4.00	06/05; 12/05	1/1	No	All	All but B, MH	...	...
Grayson	1.75	12/5	1/1	Yes ⁱ	All	None	10,833	775
Greene	5.00	06/05; 12/05	1/1	Yes	All	None	...	...
Greensville	5.00	12/5	1/1	Yes	All	None	6,488	206
Halifax	3.85	12/5	1/1	Yes	All	None	...	...
Hanover	3.57	2/5	1/1	Yes†	All	All but B, MH	90,115	5,740
Henrico	3.50	06/05; 12/05	1/1	Yes	All	All but B	405,889	19,544
Henry	1.55	12/5	1/1	No	All	None	38,549	1,795
Highland	2.50	12/5	1/1	No†	All	None	2,261	179
Isle of Wight	4.50	06/05; 08/05; 12/5	1/1	Yes	All	All	35,715	652
James City	4.00	06/05; 12/05	1/1	No	All	All but MH	...	...
King & Queen	3.94	12/5	1/1	Yes	All	None	...	...
King George	3.50	06/05; 12/05	1/1	No	All	None	20,261	995
King William	3.65	12/5	1/1	No	All	None	24,338	1,244

... No response.

§ Refers to whether due date and options listed apply to all tangible personal property categories or only to motor vehicles.

* See bottom of last page of Table 9.1 for a key to abbreviations for categories of property.

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

^f According to Arlington County, all taxable vehicle property for which returns are filed after July 15 of the tax year are assessed within 30 days of receipt of the filed return. Due dates for those vehicles acquired after July 15 are set to fall on or about the 5th of each month following the October due date for property acquired before July 15. Due dates follow monthly through the end of the fiscal year.

^g In Caroline County the taxpayer may pay in full on June 5.

^h In Chesterfield County the taxpayer may prepay with a bank draft.

ⁱ In Grayson County the treasurer will set up payment plans when requested by taxpayer.

Table 9.1 Tangible Personal Property Tax General Information, 2017 (continued)

Locality	Personal Property Tax Rate/\$100	Personal Property Tax Due Date(s)	Effective Date of Assessment	Option for Payment of Tax	Due Date and Option Terms [§]	Categories of Property for Which Proration Offered*	Number of Accounts	
							All	Business Only
Counties (continued)								
Lancaster	2.04	12/5	1/1	Yes†	All	None	19,846	583
Lee	2.00	12/5	1/1	No	All	None	14,356	...
Loudoun	4.20	05/05; 06/05; 10/05; 12/05	1/1	Yes†	All	All but MH	232,183	23,945
Louisa	2.43	12/5	1/1	No	All	None	...	...
Lunenburg	3.60	06/05; 12/05	1/1	Yes	All	None	15,001	637
Madison	3.60	12/5	1/1	No	All	None	...	...
Mathews	3.70	12/5	1/1	No	All	C/MC/MV/T	...	...
Mecklenburg	3.36	12/05; 06/05	7/1	No	All	None	...	...
Middlesex	3.50	12/5	1/1	Yes	All	None	31,416	1,420
Montgomery	2.55	12/5	1/1	Yes	All	B/BMV/MC/MV/Tr/T	69,007	4,937
Nelson	3.45	06/05; 12/05	1/1	Yes	All	All but B	25,818	553
New Kent	3.75	12/5	1/1	Yes†	All	MH	16,467	1,863
Northampton	3.90	12/5	1/1	No	All	All but B	21,859	1,120
Northumberland	3.60	12/5	1/1	Yes	All	None	12,640	726
Nottoway	3.75	12/5	12/5	No	All	None	9,765	...
Orange	3.75	12/5	1/1	Yes†	All	None	27,604	1,199
Page	4.64	06/05; 12/05	1/1	Yes	All	All	30,100	1,531
Patrick	1.71	12/5	1/1	No	All	None	14,296	550
Pittsylvania	8.75	06/05; 12/05	1/1	No	All	None	46,034	2,214
Powhatan	3.60	06/05; 11/05	1/1	Yes	All	All but B, MH	21,944	1,577
Prince Edward	4.50	12/5	1/1	No†	All	None	13,037	662
Prince George	4.25	6/5	1/1	No	All	All but B, MH	...	...
Prince William	3.70	10/05, then monthly	1/1	No	All	All but B	...	...
Pulaski	2.35	10/15	1/1	No	All	None	...	...
Rappahannock	4.45	12/5	1/1	Yes†	All	None	6,085	...
Richmond	3.75	12/5	1/1	No	All	None	4,728	406
Roanoke	3.50	5/31	1/1	Yes	All	All but B, MH	75,853	3,980
Rockbridge	4.25	10/5	1/1	No	All	All	16,517	1,644
Rockingham	3.00	12/5	1/1	No	All	None	65,000	5,972
Russell	1.95	11/25	1/1	Yes	All	None	...	...
Scott	1.40	11/20	1/1	No	All	None	18,975	524
Shenandoah	3.60	06/05; 12/05	1/1	Yes	All	None	67,511	3,905
Smyth	2.30	12/5	1/1	Yes†	All	None	...	...
Southampton	5.00	12/5	1/1	Yes	All	All	13,966	789
Spotsylvania	6.55	06/05; 12/05	1/1	No	All	All	195,745	2,269
Stafford	6.46	06/05; 12/05	1/1	Yes	All	All	93,403	5,859
Surry	4.00	12/5	1/1	Yes	All	None	5,548	312
Sussex	4.85	12/5	1/1	Yes†	All	None	6,650	165
Tazewell	2.00	12/5	1/1	Yes	All	None	63,003	2,347
Warren	4.00	06/05; 12/05	1/1	Yes	All	All	56,510	2,301
Washington	1.70	11/20	1/1	Yes	All	None	39,104	1,859
Westmoreland	3.00	12/5	1/1	Yes	All	None	32,996	1,883
Wise	1.56	10/31	1/1	Yes ^j	All	None	45,429	12,363
Wythe	2.27	12/5	1/1	No	All	None	42,607	1,694
York	4.00	06/25; 12/05	1/1	Yes ^k	All	All but MH	127,517	21,989

... No response.

[§] Refers to whether due date and options listed apply to all tangible personal property categories or only to motor vehicles.

* See bottom of last page of Table 9.1 for a key to abbreviations for categories of property.

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

^j In Wise County a direct payment option exists where one can transfer from one's bank account to treasurer's bank account.

^k In York County payment options can be modified by the treasurer if taxpayer makes a written request.

Table 9.1 Tangible Personal Property Tax General Information, 2017 (continued)

Locality	Personal Property Tax Rate/\$100	Personal Property Tax Due Date(s)	Effective Date of Assessment	Option for Payment of Tax	Due Date and Option Terms [§]	Categories of Property for Which Proration Offered*	Number of Accounts	
							All	Business Only
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	0.76	11/20	1/1	No	All	None	9,852	1,627
Accomac	0.15	12/6	1/1	No	All	None	...	...
Altavista	2.00	12/5	1/1	Yes	All	None	3,288	...
Appomattox	0.55	10/15	1/1	No	All	None	...	...
Ashland	0.77	1/15	1/1	No ^l	All	None	4,999	605
Bedford	1.06	12/5	1/1	No	All	MV	2,249	552
Berryville	1.25	06/05; 12/05	1/1	No	All	All	...	...
Big Stone Gap	0.62	12/5	1/1	No	All	None	...	...
Blackstone	0.85	12/15	1/1	No	All	None	1,921	...
Bluefield	0.60	12/5	1/1	No	All	None	2,956	...
Boones Mill	0.40	2/28	1/1	No	All	None	...	...
Bowling Green	0.72	12/5	1/1	No	All	None	...	...
Boyce	0.06	12/5	12/5	No	MV	MC/MV/Tr/T	...	...
Boynton	0.88	1/1	1/1	No	All	None	...	...
Boykins	1.20	12/5	1/1	No	All	None	...	...
Bridgewater	0.75	12/5	1/1	No	All	None	3,144	...
Broadway	0.51	12/5	1/1	No	All	None	...	...
Brookneal	1.70	12/5	1/1	No	All	None	...	...
Buchanan	0.32	12/5	1/1	No	All	None	...	...
Cape Charles	2.00	12/5	1/1	No	All	All	...	...
Cedar Bluff	0.35	12/5	1/1	No	All	None	...	...
Chase City	1.61	1/31	7/1	Yes	All	None	...	...
Chatham	4.50	12/5	1/1	No	All	None	843	100
Chilhowie	0.30	12/5	1/1	No	All	None	...	...
Christiansburg	0.45	12/5	1/1	No	All	All but MH, BMV	19,134	1,637
Claremont	0.60	12/5	1/1	No	MV	None	...	...
Clarksville	1.65	2/1	7/1	Yes	All	None	...	...
Cleveland	0.50	1/1	1/1	No	All	None	...	...
Clifton Forge	6.70	12/5	1/1	No	All	None	...	...
Clintwood	0.30	12/5	1/1	No	All	None	1,867	89
Coeburn	0.40	12/5	1/1	No	All	None	...	...
Colonial Beach	3.20	12/5	1/1	No	All	None	...	...
Courtland	1.14	3/1	1/1	No [†]	All	All	...	...
Culpeper	1.00	1/31	1/1	No	All	None	...	...
Damascus	0.52	11/20	1/1	No	All	None	...	...
Dillwyn	0.28	12/5	1/1	No	All	None	...	...
Drakes Branch	0.37	2/15	7/1	No	MV	None	...	...
Dublin	0.50	12/5	1/1	Yes	All	None	1,255	125
Eastville	0.05	12/5	1/1	No	All	None	...	...
Edinburg	1.08	06/05; 12/05	1/1	No	All	None	...	...
Elkton	0.46	12/5	1/1	No	All	None	...	...
Farmville	1.50 ^m	12/15	1/1	No	All	None	...	...
Floyd	0.25	12/5	1/1	No	All	None	...	...
Front Royal	0.64	06/05; 12/05	1/1	No	All	All	11,152	...
Glade Spring	0.35	11/20	1/1	No	All	None	...	...
Glasgow	0.85	12/5	1/1	No	All	None	...	...
Glen Lyn	0.25	12/5	1/1	No	All	None	...	...
Gordonsville	0.99	12/5	1/1	Yes	All	None	...	...
Gretna	2.25	12/5	1/1	No	All	None	...	...
Grottoes	0.38	12/5	1/1	No	MV	None	...	...

... No response.

[§] Refers to whether due date and options listed apply to all tangible personal property categories or only to motor vehicles.

* See bottom of last page of Table 9.1 for a key to abbreviations for categories of property.

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

^l In Ashland Town payments will be accepted only if a taxpayer requests the option.

^m The town of Farmville only levies the tax on business property.

Table 9.1 Tangible Personal Property Tax General Information, 2017 (continued)

Locality	Personal Property Tax Rate/\$100	Personal Property Tax Due Date(s)	Effective Date of Assessment	Option for Payment of Tax	Due Date and Option Terms [§]	Categories of Property for Which Proration Offered*	Number of Accounts	
							All	Business Only
Towns (continued)								
Grundy	0.50	12/5	1/1	No	All	None	...	...
Hamilton	1.10	10/5	1/1	Yes	All	None	...	...
Haymarket	0.60	4/30	1/1	No	All	None	...	...
Haysi	0.40	12/5	1/1	No	All	None	...	...
Hillsville	0.72	12/5	1/1	No	All	None	...	...
Independence	0.63	12/5	1/1	No	All	None	...	...
Ivor	0.60	2/1	1/1	No	All	None	...	...
Kenbridge	1.41	06/05; 12/05	1/1	No	All	None	1,854	...
Keysville	0.60	12/5	1/1	No	All	None	...	...
Kilmarnock	0.16	12/5	1/1	No	All	None	...	...
La Crosse	1.05	1/1	1/1	No	MV	None	...	...
Lawrenceville	1.80	1/5	1/1	No	All	None	...	...
Lebanon	0.75	12/12	1/1	No	All	None	6,083	...
Leesburg	1.00	10/5	1/1	No	All	None	...	...
Louisa	0.71	1/15	1/1	No	All	None	...	...
Luray	0.62	06/05; 12/05	1/1	No	All	None	3,239	219
Marion	0.35	12/15	1/1	No	All	None	...	...
McKenney	0.50	12/31	1/1	No	All	None	...	...
Middleburg	1.00	12/5	1/1	No	MV	None	...	...
Mineral	0.48	1/15	1/1	No	All	None	...	...
Monterey	0.35	12/5	1/1	No	All	None	...	...
Mount Jackson	0.80	1/31	1/1	No	All	None	2,758	...
Narrows	1.15	12/5	1/1	Yes	All	None	...	...
New Market	0.80	06/05; 12/05	1/1	No	All	None	...	...
Onancock	2.00	12/5	1/1	No	All	All	...	...
Orange	0.83	12/5	1/1	No	All	None	3,737	348
Pamplin	1.00	12/31	1/1	No	All	None	...	...
Pembroke	0.63	3/5	1/1	Yes	All	None	...	...
Pulaski	0.80	10/15	1/1	No	All	None	8,423	762
Purcellville	1.05	6/5	1/1	No	All	None	6,922	421
Remington	1.10	3/5	1/1	Yes	All	All	446	66
Rocky Mount	0.51	2/28	1/1	No	All	None	5,626	...
Round Hill	1.15	12/5	1/1	No	All	All	...	...
Rural Retreat	0.50	1/5	1/1	No	All	None	883	100
Saint Paul	0.31	12/5	1/1	Yes	All	None	362	81
Saltville	1.26	12/5	1/1	No	All	None	2,449	...
Smithfield	1.00	12/5	1/1	No	All	All	6,626	2,378
South Boston	2.00	12/5	1/1	No	All	None	...	...
South Hill	1.50	1/5	7/1	No	All	None	...	...
Stanley	0.75	06/05; 12/05	1/1	No	MV	MV/T	...	...
Stephens City	1.00	07/05; 12/05	1/1	No	MV	None	...	...
Stony Creek	0.60	12/5	1/1	Yes	All	None	113	6
Strasburg	1.11	06/05; 12/05	1/1	Yes	All	None	...	...
Stuart	0.33	12/31	1/1	No	All	None	...	...
Tappahannock	1.25	12/5	1/1	No	All	None	...	...
Tazewell	0.60	12/5	1/1	No	All	None	...	...
Timberville	0.30	2/28	1/1	No	All	None	...	...
Urbanna	0.65	12/5	1/1	Yes	All	None	...	...
Victoria	0.98	12/5	1/1	Yes†	All	None	...	...
Vinton	1.00	5/31	1/1	Yes	All	All	...	...

... No response.

[§] Refers to whether due date and options listed apply to all tangible personal property categories or only to motor vehicles.

* See bottom of last page of Table 9.1 for a key to abbreviations for categories of property.

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

Table 9.1 Tangible Personal Property Tax General Information, 2017 (continued)

Locality	Personal Property Tax Rate/\$100	Personal Property Tax Due Date(s)	Effective Date of Assessment	Option for Payment of Tax	Due Date and Option Terms [§]	Categories of Property for Which Proration Offered*	Number of Accounts	
							All	Business Only
Towns (continued)								
Virgilina	0.20	12/5	1/1	No	All	None	...	...
Wakefield	0.86	2/5	1/1	No	All	None	...	...
Warrenton	1.00	12/15	1/1	No	All	BMV/MC/MV/Tr/T	...	...
Warsaw	0.60	12/5	1/1	No†	All	None	...	...
West Point	3.52	8/5	1/1	Yes	All	None	4,249	...
Windsor	0.50	12/5	1/1	Yes	All	All	2,016	...
Wise	0.63	12/5	1/1	No	All	None	...	...
Woodstock	0.90	06/05; 12/05	1/1	Yes†	All	None	4,963	653
Wytheville	0.28	12/15	1/1	No	All	None	...	...

... No response.

[§] Refers to whether due date and options listed apply to all tangible personal property categories or only to motor vehicles.

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

Key to abbreviations:

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

Table 9.2
Tangible Personal Property Tax Relief for Elderly and Disabled, 2017

Locality	Type of Relief or Exemption	Income Limit (\$)	Net Worth Limit (\$)
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)			
Alexandria	Elderly: Tax rate of \$0.01/\$100 Disabled: Tax rate of \$3.55/\$100 on vehicles for handicapped	20,000	75,000
Bristol	Elderly: Reduction of taxes based on formula Disabled: Reduction of taxes based on formula	18,000	30,000
Buena Vista	Elderly: Mobile homes taxed as real property Disabled: Mobile homes taxed as real property	25,000	65,000
Danville	Elderly: Percentage deduction based on income Disabled: Percentage deduction based on income	20,000	50,000
Falls Church	Elderly: \$25 tax credit for decal fee (1 vehicle) Disabled: \$25 tax credit for decal fee (1 vehicle)	20,000	150,000
Hampton	Elderly: N/A Disabled: Discounted tax rate on handicapped-equipped vehicles	N/A	N/A
Harrisonburg	Elderly: 100% relief on 1 vehicle Disabled: 100% relief on 1 vehicle	30,000	75,000
Manassas	Elderly: Tax rate of \$0.00001/\$100 on certain vehicles Disabled: Tax rate of \$0.00001/\$100 on certain vehicles	81,418	340,000
Newport News	Elderly: Mobile homes taxed as real property Disabled: Tax rate of \$1.00/\$100 for vehicles for handicapped; mobile homes taxed as real property	50,000	200,000
Norfolk	Elderly: N/A Disabled: Tax rate of \$3.00/\$100 for vehicles	67,000	350,000
Norton	Elderly: Maximum exemption of \$100 on mobile homes Disabled: Maximum exemption of \$100 on mobile homes	15,000	25,000
Suffolk	Elderly: Mobile homes same relief as real property Disabled: Mobile homes same relief as real property	58,007	256,977
Virginia Beach	Elderly: Tax rate of \$3.00/\$100 for 1 vehicle Disabled: Tax rate of \$3.00/\$100 for 1 vehicle; Disabled veterans get tax rate of \$1.50/\$100	29,500	70,000
Williamsburg	Elderly: N/A Disabled: Vehicles for handicapped are exempt	N/A	N/A
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)			
Amelia	Elderly: Exemption for single-wide mobile home Disabled: Exemption for handicapped vehicles	30,000	100,000
Amherst	Elderly: Mobile homes same relief as real property Disabled: Mobile homes same relief as real property	50,000	150,000
Appomattox	Elderly: Mobile homes get same relief as real property Disabled: Mobile homes get same relief as real property	20,000	100,000
Arlington	Elderly: N/A Disabled: Vehicles modified for handicapped 50% relief	N/A	N/A
Bedford	Elderly: N/A Disabled: Vehicles modified for handicapped receive lower rate	N/A	N/A
Bland	Elderly: Exemption for mobile home Disabled: Exemption for mobile home	25,000	75,000
Caroline	Elderly: Mobile homes get same relief as real property Disabled: Mobile homes get same relief as real property	40,000	85,000
Chesterfield	Elderly: Exemption for mobile home Disabled: Exemption for mobile home	52,000	350,000
Craig	Elderly: Mobile homes get same relief as real property Disabled: Mobile homes get same relief as real property	30,000	90,000
Dickenson	Elderly: \$150 credit based on income Disabled: \$150 credit based on income	37,000	75,000
Dinwiddie	Elderly: Up to \$300 based on income and net worth Disabled: Up to \$300 based on income and net worth	30,000	75,000

N/A Not applicable.

Table 9.2 Tangible Personal Property Tax Relief for Elderly and Disabled, 2017 (continued)

Locality	Type of Relief or Exemption	Income Limit (\$)	Net Worth Limit (\$)
Counties (continued)			
Fairfax	Elderly: Total exemption	22,000	75,000
	Disabled: Total exemption		
Franklin	Elderly: Mobile homes get same relief as real property	25,000	80,000
	Disabled: Mobile homes get same relief as real property		
Frederick	Elderly: Mobile homes get same relief as real property	50,000	150,000
	Disabled: Mobile homes get same relief as real property		
Greensville	Elderly: N/A	30,000	75,000
	Disabled: Exempt up to \$500 depending on formula		
Isle of Wight	Elderly: N/A	N/A	N/A
	Disabled: Vehicles modified for handicapped are excluded		
James City	Elderly: N/A	N/A	N/A
	Disabled: Vehicles modified for handicapped are excluded; Disabled veterans receive exemption		
King George	Elderly: Mobile home exempt	25,000	60,000
	Disabled: Mobile home exempt		
Loudoun	Elderly: Tax rate of \$2.10/\$100 (50% rate reduction)	52,000	195,000
	Disabled: Tax rate of \$2.10/\$100 (50% rate reduction)		
Mathews	Elderly: N/A	N/A	N/A
	Disabled: 100% relief on 1 vehicle for disabled veterans		
Middlesex	Elderly: Mobile homes; 1 vehicle	27,500	100,000
	Disabled: Mobile homes; 1 vehicle		
Montgomery	Elderly: Mobile homes get same relief as real estate	51,000	150,000
	Disabled: Mobile homes get same relief as real estate		
New Kent	Elderly: Mobile homes	50,000	150,000
	Disabled: Applicable vehicles and mobile homes are exempt		
Northumberland	Elderly: Exemption up to \$400 based on income	20,000	100,000
	Disabled: Exemption up to \$400 based on income		
Nottoway	Elderly: N/A	N/A	N/A
	Disabled: Vehicles modified for handicapped are excluded		
Orange	Elderly: Mobile homes get same relief as real estate	40,000	90,000
	Disabled: Mobile homes get same relief as real estate		
Page	Elderly: Mobile homes get same relief as real estate	21,500	114,000
	Disabled: Mobile homes get same relief as real estate		
Pittsylvania	Elderly: Mobile homes get same relief as real estate	18,000	60,000
	Disabled: Mobile homes get same relief as real estate		
Powhatan	Elderly: N/A	N/A	N/A
	Disabled: Veterans 100% disabled in service get \$0.000001/\$100		
Prince George	Elderly: Mobile homes get same relief as real estate	45,000	120,000
	Disabled: Mobile homes get same relief as real estate		
Prince William	Elderly: Rate of \$0.00001/\$100 on vehicles	81,490	340,000
	Disabled: Rate of \$0.0001/\$100 on vehicles for handicapped		
Roanoke	Elderly: N/A	N/A	N/A
	Disabled: Subject to rate of \$1.75/\$100		
Rockingham	Elderly: Mobile homes get same relief as real estate	38,000	78,000
	Disabled: Mobile homes get same relief as real estate		
Scott	Elderly: Mobile homes get same relief as real estate	30,000	90,000
	Disabled: Mobile homes get same relief as real estate		
Shenandoah	Elderly: Mobile homes get same relief as real estate	30,000	100,000
	Disabled: Mobile homes get same relief as real estate		
Southampton	Elderly: N/A	N/A	N/A
	Disabled: Vehicles for handicapped are exempt		
Spotsylvania	Elderly: N/A	N/A	N/A
	Disabled: Disabled veterans exempt		
Stafford	Elderly: N/A	N/A	N/A
	Disabled: Rate of \$0.10/\$100 on vehicles for handicapped; Disabled veterans receive exemption for 1 vehicle		
Surry	Elderly: Mobile homes get same relief as real estate	30,000	100,000
	Disabled: Mobile homes get same relief as real estate		
Sussex	Elderly: N/A	N/A	N/A
	Disabled: Vehicles of veterans 100% disabled in service are exempt		

N/A Not applicable.

Table 9.2 Tangible Personal Property Tax Relief for Elderly and Disabled, 2017 (continued)

Locality	Type of Relief or Exemption	Income Limit (\$)	Net Worth Limit (\$)
Counties (continued)			
Tazewell	Elderly: Relief on mobile home taxes up to \$300 Disabled: 1 vehicle exempt for veteran disabled in service	30,000	75,000
Warren	Elderly: Mobile homes get same relief as real estate Disabled: Mobile homes get same relief as real estate	35,000	150,000
Washington	Elderly: Property subject to income/worth limits Disabled: 100% disabled subject to income/worth limits	27,446	100,000
Wise	Elderly: Mobile homes get same relief as real estate Disabled: Mobile homes get same relief as real estate; 1 vehicle for disabled veterans	42,000	85,000
York	Elderly: Mobile homes exempt based on formula Disabled: Mobile homes exempt based on formula 100% disabled veterans get 1% rate on primary vehicle	50,000	200,000
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.)			
Christiansburg	Elderly: Mobile homes get same relief as real estate Disabled: Mobile homes get same relief as real estate	51,000	150,000
Clintwood	Elderly: Mobile home relief Disabled: Mobile home relief	37,000	75,000
Haysi	Elderly: N/A Disabled: Disabled veterans (service connected) exempt	25,000	75,000
Leesburg	Elderly: No taxes owed on one motor vehicle Disabled: No taxes owed on one motor vehicle	52,000	195,000
Smithfield	Elderly: N/A Disabled: Exemption of tax	N/A	N/A
N/A Not applicable.			

**Table 9.3
Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2017**

Locality	Tax	Assessment	Relationship		Adjusted	Share of Tax	Number of	
	Rate/ \$100	Value Concept*/Condition	to Retail Value (%) †	Assessment Ratio (%)	Effective Rate/\$100#	from Vehicles FY 2016 (%)	Total	Business
Cities (All counties responded to the survey.)								
Alexandria ^a	\$5.00	TV/ Clean	85	100	\$4.25	42	124,901	7,289
Bristol	\$2.60	TV/ Clean	85	100	\$2.21	42	13,927	...
Buena Vista	\$5.85	TV/ Clean	85	80	\$3.98	98	4,423	500
Charlottesville	\$4.20	TV/ Clean	85	100	\$3.57	73	26,209	960
Chesapeake	\$4.00 ^b	LV/ Clean	77	100	\$3.08	74	260,000	51,000
Colonial Heights	\$3.50	LV/ Average	77	100	\$2.70	86	...	...
Covington	\$5.60	RV/ Average	100	55	\$3.08	92	6,652	539
Danville	\$3.00	TV/ Clean	85	100	\$2.55	61	...	...
Emporia	\$5.00	LV/ Clean	77	100	\$3.85	80	...	...
Fairfax	\$4.13	TV/ Clean	85	100	\$3.51	82	22,781	2,042
Falls Church	\$5.00	TV/ Clean	85	100	\$4.25	66	...	...
Franklin	\$4.50	TV/ Clean	85	100	\$3.83	88	15,004	1,248
Fredericksburg	\$3.40	RV/ Clean	100	90	\$3.06	64	27,712	2,409
Galax	\$2.25	LV/ Average	77	100	\$1.73	...	...	...
Hampton	\$4.50	LV/ Clean	77	100	\$3.47	47	123,105	6,644
Harrisonburg	\$3.50	TV/ Clean	85	100	\$2.98	55	28,146	3,999
Hopewell	\$3.50	LV/ Clean	77	100	\$2.70	14	26,996	3,612
Lexington	\$4.25	TV/ Clean	85	100	\$3.61	99	4,329	186
Lynchburg	\$3.80	TV/ Clean	85	100	\$3.23	47	57,186	2,064
Manassas	\$3.60	TV/ Clean	85	100	\$3.06	...	...	...
Manassas Park	\$3.50	TV/ Average	85	100	\$2.98	...	15,660	2,878
Martinsville	\$2.30	LV/ ...	77	100	\$1.77	34	...	...
Newport News	\$4.50	LV/ Clean	77	100	\$3.47	52	148,165	8,727
Norfolk	\$4.33	LV/ Clean	77	100	\$3.33	55	169,630	14,714
Norton	\$2.05	TV/ Clean	85	100	\$1.74	95	...	...
Petersburg	\$4.40	LV/ Clean	77	100	\$3.39	94	...	...
Poquoson	\$4.15	LV/ Clean	77	100	\$3.20	86	...	12,014
Portsmouth	\$5.00	LV/ Average	77	100	\$3.85	100	113,182	5,059
Radford	\$2.44	TV/ Clean	85	100	\$2.07	60	9,862	590
Richmond	\$3.70	TV/ Clean	85	100	\$3.15	77	...	...
Roanoke	\$3.45	LV/ Clean	77	100	\$2.66	52	101,127	9,366
Salem	\$3.25	LV/ Clean	77	100	\$2.50	94	44,994	...
Staunton	\$2.90	RV/ Clean	100	100	\$2.90	39	21,097	1,249
Suffolk	\$4.25	LV/ Clean	77	100	\$3.27	74	...	...
Virginia Beach	\$4.00	LV/ Clean	77	100	\$3.08	80	421,983	21,099
Waynesboro	\$5.00	RV/ Clean	100	50	\$2.50	100	19,896	1,033
Williamsburg	\$3.50	LV/ ...	77	100	\$2.70	56	6,026	400
Winchester	\$4.50	TV/ Clean	85	100	\$3.83	85	28,296	2,669
City: nominal and adjusted effective tax rates per \$100								
Median	\$4.00				\$3.08			
First quartile	\$3.46				\$2.70			
Third quartile	\$4.50				\$3.50			
Maximum	\$5.85				\$4.25			
Minimum	\$2.05				\$1.73			
Counties (All counties responded to the survey.)								
Accomack	\$3.63 ^c	LV/ Clean	77	100	\$2.80	70	...	...
Albemarle	\$4.28	TV/ Clean	85	100	\$3.64	90	70,308	5,402
Alleghany	\$5.95	LV/ Clean	77	50	\$2.29	85	...	...
Amelia	\$4.20	LV/ Average	77	100	\$3.23	80	21,467	...
Amherst	\$3.45	TV/ Clean	85	100	\$2.93	56	33,590	2,197

* Key to abbreviations:

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

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

Adjusted effective rate = tax rate x relationship to retail value x assessment ratio.

... No response.

^a The city of Alexandria uses 95 percent of the manufacturer's suggested retail price as an alternative valuation method.

^b The city of Chesapeake adds \$0.08 to the base \$4.00 rate for mosquito control.

^c Accomack County adds additional charge of \$0.09 for its special districts Metompkin, Atlantic, Pungoteague and Lee.

Table 9.3 Tangible Personal Property Tax for Automobiles and Trucks of Less than two Tons, 2017 (continued)

Locality	Tax Rate/ \$100	Assessment Value Concept*/Condition	Relationship to Retail Value (%) †	Assessment Ratio (%)	Adjusted Effective Rate/\$100#	Share of Tax from Vehicles FY 2016 (%)	Number of Motor Vehicles Total Business	
Counties (continued)								
Appomattox	\$5.13	TV/ Clean	85	100	\$4.36	...	...	...
Arlington	\$5.00	LV/ Clean	77	100	\$3.85	56	198,555	6,539
Augusta	\$2.50	LV/ Average	77	100	\$1.93	41	85,128	10,139
Bath	\$0.35	TV/ Average	85	100	\$0.30	36	5,589	537
Bedford	\$2.35	TV/ Clean	85	100	\$2.00	69	98,680	...
Bland	\$2.29	LV/ Clean	77	100	\$1.76	...	6,314	...
Botetourt	\$2.71	LV/ Clean	77	100	\$2.09	86	47,900	5,449
Brunswick	\$3.60	LV/ Clean	77	100	\$2.77	73	20,365	1,571
Buchanan	\$1.95	LV/ Average	77	100	\$1.50	55	...	...
Buckingham	\$4.05	TV/ Clean	85	100	\$3.44	69	14,760	791
Campbell	\$4.45	RV/ Average	100	50	\$2.23	41	...	...
Caroline	\$3.80	TV/ Clean	85	100	\$3.23	75	37,028	1,411
Carroll	\$1.95	LV/ Clean	77	100	\$1.50	70	32,508	1,300
Charles City	\$3.75	LV/ Average	77	95	\$2.74	1	...	...
Charlotte	\$3.75	TV/ Clean	85	100	\$3.19	75	18,674	5,184
Chesterfield	\$3.60	LV/ Clean	77	100	\$2.77	96	363,179	25,406
Clarke	\$4.50	TV/ Average	85	100	\$3.83	90	...	...
Craig	\$3.50	LV/ Clean	77	100	\$2.70	...	5,354	...
Culpeper	\$3.50	TV/ Clean	85	100	\$2.98	49	57,762	5,557
Cumberland	\$4.50	TV/ Clean	85	100	\$3.83	90	13,143	1,248
Dickenson	\$1.82	LV/ Average	77	100	\$1.40	90	17,597	216
Dinwiddie	\$4.90	LV/ Clean	77	100	\$3.77	41	38,095	602
Essex	\$4.00	TV/ Clean	85	100	\$3.40	74	11,623	830
Fairfax	\$4.57	TV/ Clean	85	100	\$3.88	64	986,610	37,156
Fauquier	\$4.65	LV/ Average	77	100	\$3.58	74	87,788	8,779
Floyd	\$2.95	LV/ ...	77	100	\$2.27	...	17,450	1,515
Fluvanna	\$2.90	TV/ Clean	85	100	\$2.47	...	25,170	1,618
Franklin	\$2.36	LV/ Clean	77	95	\$1.73	80	...	...
Frederick	\$4.86	TV/ Clean	85	100	\$4.13	72	125,462	6,731
Giles	\$1.98	RV/ Clean	100	100	\$1.98	34	...	...
Gloucester	\$2.95	RV/ Clean	100	100	\$2.95	40	...	...
Goochland	\$4.00	LV/ Average	77	100	\$3.08	80	26,923	746
Grayson	\$1.75	LV/ Clean	77	100	\$1.35	57	17,525	1,015
Greene	\$5.00	LV/ Average	77	100	\$3.85	90	...	...
Greensville	\$5.00	TV/ Clean	85	100	\$4.25	70	9,768	447
Halifax	\$3.85	LV/ Average	77	100	\$2.96	0	...	...
Hanover	\$3.57	TV/ Clean	85	100	\$3.03	80	132,933	11,491
Henrico	\$3.50	LV/ Clean	77	100	\$2.70	53	386,345	60,641
Henry	\$1.55	LV/ Average	77	100	\$1.19	41	70,902	7,278
Highland	\$2.50	LV/ Clean	77	100	\$1.93	81	3,127	...
Isle of Wight	\$4.50	LV/ Clean	77	100	\$3.47	49	47,802	1,983
James City	\$4.00	LV/ Average	77	100	\$3.08	53	...	...
King & Queen	\$3.94	TV/ Clean	85	100	\$3.35	80	6,237	-
King George	\$3.50	TV/ Clean	85	100	\$2.98	86	37,335	774
King William	\$3.65	TV/ Average	85	100	\$3.10	62	16,948	1,239
Lancaster	\$2.04	LV/ Clean	77	100	\$1.57	59	11,650	875
Lee	\$2.00	LV/ Average	77	100	\$1.54	66	18,362	1,034
Loudoun	\$4.20	LV/ Clean	77	100	\$3.23	70	279,232	19,951
Louisa	\$2.43	TV/ Clean	85	100	\$2.07	...	39,205	1,987
Lunenburg	\$3.60	TV/ Clean	85	100	\$3.06	70	15,537	2,597
Madison	\$3.60	TV/ Average	85	100	\$3.06	61	17,694	2,487
Mathews	\$3.70	TV/ Clean	85	100	\$3.15	83	...	...
Mecklenburg	\$3.36	LV/ Clean	77	100	\$2.59	26	34,484	...
Middlesex	\$3.50	TV/ Clean	85	100	\$2.98	61	15,419	1,420
Montgomery	\$2.55	TV/ Clean	85	100	\$2.17	62	82,132	5,002

* Key to abbreviations:

LV: Loan value; RV: Retail value; TV: Trade-in value; TVc: Clean trade-in value; WV: Wholesale value

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

Adjusted effective rate = tax rate x relationship to retail value x assessment ratio.

... No response.

Table 9.3 Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2017 (continued)

Locality	Tax Rate/ \$100	Assessment Value Concept*/Condition	Relationship to Retail Value (%) [†]	Assessment Ratio (%)	Adjusted Effective Rate/\$100 [#]	Share of Tax from Vehicles FY 2016 (%)	Number of Motor Vehicles Total	Business
Counties (continued)								
Nelson	\$3.45	RV/ Clean	100	90	\$3.11	94	24,601	...
New Kent	\$3.75	LV/ Average	77	100	\$2.89	56	8,928	1,598
Northampton	\$3.90	LV/ Average	77	100	\$3.00	...	13,700	...
Northumberland	\$3.60	RV/ Average	100	40	\$1.44	48	19,549	629
Nottoway	\$3.75	LV/ Clean	77	100	\$2.89	43	13,113	408
Orange	\$3.75	TV/ Clean	85	100	\$3.19	34	25,877	616
Page	\$4.64	LV/ Clean	77	100	\$3.57	29	25,614	1,864
Patrick	\$1.71	TV/ Clean	85	100	\$1.45	45	13,836	...
Pittsylvania	\$8.75	TV/ Average	85	30	\$2.23	70	78,626	3,827
Powhatan	\$3.60	LV/ Clean	77	100	\$2.77	84	52,579	15,052
Prince Edward	\$4.50	LV/ Clean	77	100	\$3.47	73	18,619	-
Prince George	\$4.25	LV/ ...	77	100	\$3.27	75	...	...
Prince William	\$3.70	TV/ Clean	85	100	\$3.15	85	...	...
Pulaski	\$2.35	TV/ Average	85	100	\$2.00	78	...	...
Rappahannock	\$4.45	LV/ Average	77	100	\$3.43	90	10,918	...
Richmond	\$3.75	LV/ ...	77	100	\$2.89	59	8,239	1,259
Roanoke	\$3.50	LV/ Clean	77	100	\$2.70	65	116,590	1,524
Rockbridge	\$4.25	LV/ ...	77	100	\$3.27	73	30,531	2,081
Rockingham	\$3.00	LV/ Clean	77	100	\$2.31	20	88,270	10,060
Russell	\$1.95	LV/ Clean	77	100	\$1.50	55	45,228	...
Scott	\$1.40	LV/ ...	77	100	\$1.08	45	15,821	385
Shenandoah	\$3.60	TV/ Clean	85	100	\$3.06	64	63,703	1,989
Smyth	\$2.30	LV/ Average	77	100	\$1.77	53	27,894	2,458
Southampton	\$5.00	LV/ Clean	77	100	\$3.85	58	22,501	725
Spotsylvania	\$6.55	RV/ Average	100	50	\$3.28	75	195,745	2,269
Stafford	\$6.46	RV/ Clean	100	40	\$2.58	76	147,247	17,137
Surry	\$4.00	LV/ Clean	77	100	\$3.08	57	5,718	187
Sussex	\$4.85	LV/ Clean	77	100	\$3.73	53	13,440	8,833
Tazewell	\$2.00	LV/ Clean	77	100	\$1.54	57	45,680	4,083
Warren	\$4.00	TV/ Clean	85	100	\$3.40	54	48,930	2,500
Washington	\$1.70	LV/ Average	77	100	\$1.31	80	78,321	1,472
Westmoreland	\$3.00	LV/ Clean	77	100	\$2.31	60	26,633	10,458
Wise	\$1.56	LV/ Clean	77	100	\$1.20	26	38,238	9,702
Wythe	\$2.27	LV/ Average	77	100	\$1.75	42	31,895	...
York	\$4.00	LV/ Clean	77	100	\$3.08	76	60,720	3,533
County: nominal and adjusted effective tax rates per \$100								
Median	\$3.60				\$2.93			
First quartile	\$2.53				\$2.03			
Third quartile	\$4.23				\$3.25			
Maximum	\$8.75				\$4.36			
Minimum	\$0.35				\$0.30			
City and county: nominal and adjusted effective tax rates per \$100								
Median	\$3.70				\$2.98			
First quartile	\$2.95				\$2.23			
Third quartile	\$4.33				\$3.35			
Maximum	\$8.75				\$5.13			
Minimum	\$0.35				\$0.30			

* Key to abbreviations:

LV: Loan value; RV: Retail value; TV: Trade-in value; TVc: Clean trade-in value; WV: Wholesale value

[†] Relationship to retail value is based on the percentage of assessed value of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.[#] Adjusted effective rate = tax rate x relationship to retail value x assessment ratio.

... No response.

Table 9.3 Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2017 (continued)

Locality	Tax Rate/ \$100	Assessment Value Concept*/Condition	Relationship to Retail Value (%) [†]	Assessment Ratio (%)	Adjusted Effective Rate/\$100 [#]	Share of Tax from Vehicles FY 2016 (%)	Number of Motor Vehicles Total	Business
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	\$0.76	RV/ ...	100	100	\$0.76	54	...	...
Accomac	\$0.15	LV/ ...	77	100	\$0.12	...	...	...
Altavista	\$2.00	RV/ Average	100	50	\$1.00	17	3,538	...
Appomattox	\$0.55	RV/ ...	100	100	\$0.55	55	...	...
Ashland	\$0.77	LV/ ...	77	100	\$0.59	83	5,430	612
Bedford	\$1.06	TV/ Average	85	100	\$0.90	36	803	...
Berryville	\$1.25	TV/ ...	85	100	\$1.06	...	...	...
Big Stone Gap	\$0.62	LV/ ...	77	100	\$0.48	80	...	...
Blackstone	\$0.85	LV/ ...	77	100	\$0.65	80	...	...
Bluefield	\$0.60	LV/ ...	77	100	\$0.46	65	...	...
Boones Mill	\$0.40	LV/ ...	77	100	\$0.31	85	...	...
Bowling Green	\$0.72	TV/ ...	85	100	\$0.61	...	...	...
Boyce	\$0.06	TV/ ...	85	100	\$0.05	100	...	...
Boydton	\$0.88	LV/ ...	77	100	\$0.68	80	...	...
Boykins	\$1.20	LV/ ...	77	100	\$0.92	...	...	...
Bridgewater	\$0.75	LV/ ...	77	100	\$0.58	90	...	...
Broadway	\$0.51	LV/ ...	77	100	\$0.39	...	...	...
Brookneal	\$1.70	RV/ ...	100	50	\$0.85	85	...	...
Buchanan	\$0.32	LV/ ...	77	100	\$0.25	99	...	...
Cape Charles	\$2.00	LV/ ...	77	100	\$1.54	...	...	...
Cedar Bluff	\$0.35	LV/ ...	77	100	\$0.27	95	...	...
Chase City	\$1.61	LV/ ...	77	100	\$1.24	75	...	...
Chatham	\$4.50	LV/ ...	77	100	\$3.47	90	1,052	91
Chilhowie	\$0.30	RV/ ...	100	100	\$0.30	49	...	...
Christiansburg	\$0.45	LV/ Clean	77	100	\$0.35	52	21,584	...
Claremont	\$0.60	LV/ ...	77	100	\$0.46	...	...	...
Clarksville	\$1.65	LV/ ...	77	100	\$1.27	51	...	...
Cleveland	\$0.50	LV/ ...	77	100	\$0.39	...	...	...
Clifton Forge	\$6.70	LV/ ...	77	50	\$2.58	98	...	...
Clintwood	\$0.30	LV/ Average	77	100	\$0.23	90	...	...
Coeburn	\$0.40	LV/ ...	77	100	\$0.31	75	...	...
Colonial Beach	\$3.20	LV/ ...	77	100	\$2.46	80	...	...
Courtland	\$1.14	LV/ ...	77	100	\$0.88	...	...	...
Culpeper	\$1.00	TV/ Average	85	100	\$0.85	55	20,166	13,773
Damascus	\$0.52	LV/ ...	77	100	\$0.40	80	...	...
Dillwyn	\$0.28	TV/ ...	85	100	\$0.24	...	...	...
Drakes Branch	\$0.37	TV/ ...	85	100	\$0.31	95	...	...
Dublin	\$0.50	TV/ ...	85	100	\$0.43	95	2,028	65
Eastville	\$0.05	LV/ ...	77	100	\$0.04	90	...	...
Edinburg	\$1.08	RV/ ...	100	100	\$1.08	80	...	...
Elkton	\$0.46	LV/ ...	77	100	\$0.35	...	...	...
Farmville	\$1.50	LV/ ...	77	100	\$1.16	...	...	...
Floyd	\$0.25	LV/ ...	77	100	\$0.19	...	...	...
Front Royal	\$0.64	TV/ ...	85	100	\$0.54	98	17,224	768
Glade Spring	\$0.35	RV/ ...	100	100	\$0.35	20	...	...
Glasgow	\$0.85	LV/ ...	77	100	\$0.65	...	...	...
Glen Lyn	\$0.25	RV/ ...	100	100	\$0.25	90	...	...
Gordonsville	\$0.99	TV/ ...	85	100	\$0.84	55	...	...
Gretna	\$2.25	TV/ ...	85	30	\$0.57	100	...	...
Grottoes	\$0.38	LV/ ...	77	100	\$0.29	...	...	...

* Key to abbreviations:

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

[†] Relationship to retail value is based on the percentage of assessed value of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.[#] Adjusted effective rate = tax rate x relationship to retail value x assessment ratio.

... No response.

Table 9.3 Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2017 (continued)

Locality	Tax Rate/ \$100	Assessment Value Concept*/Condition	Relationship to Retail Value (%) †	Assessment Ratio (%)	Adjusted Effective Rate/\$100#	Share of Tax from Vehicles FY 2016 (%)	Total	Number of Motor Vehicles Business
Towns (continued)								
Grundy	\$0.50	LV/ ...	77	100	\$0.39	...	...	...
Hamilton	\$1.10	LV/ ...	77	100	\$0.85	80	...	...
Haymarket	\$0.60	TV/ ...	85	100	\$0.51	0	...	...
Haysi	\$0.40	LV/ ...	77	100	\$0.31	96	...	...
Hillsville	\$0.72	LV/ ...	77	100	\$0.55	...	...	...
Independence	\$0.63	LV/ ...	77	100	\$0.49	40	...	...
Ivor	\$0.60	LV/ ...	77	100	\$0.46	100	...	...
Kenbridge	\$1.41	TV/ ...	85	100	\$1.20	...	...	...
Keysville	\$0.60	TV/ ...	85	100	\$0.51	100	...	...
Kilmarnock	\$0.16	LV/ ...	77	100	\$0.12	70	...	...
La Crosse	\$1.05	LV/ ...	77	100	\$0.81	90	...	...
Lawrenceville	\$1.80	LV/ ...	77	100	\$1.39	...	...	...
Lebanon	\$0.75	LV/ ...	77	100	\$0.58	12	...	...
Leesburg	\$1.00	LV/ ...	77	100	\$0.77	80	...	...
Louisa	\$0.71	TV/ ...	85	100	\$0.60	90	...	...
Luray	\$0.62	LV/ ...	77	100	\$0.48	59	6,383	349
Marion	\$0.35	LV/ ...	77	100	\$0.27	90	...	...
McKenney	\$0.50	TV/ ...	85	100	\$0.43	...	...	...
Middleburg	\$1.00	LV/ ...	77	100	\$0.77	...	...	...
Mineral	\$0.48	RV/ ...	100	100	\$0.48	90	...	...
Monterey	\$0.35	LV/ ...	77	100	\$0.27	...	...	...
Mount Jackson	\$0.80	TV/ ...	85	100	\$0.68	...	...	...
Narrows	\$1.15	RV/ ...	100	100	\$1.15	1	...	...
New Market	\$0.80	TV/ ...	85	100	\$0.68	71	1,952	88
Onancock	\$2.00	LV/ ...	77	100	\$1.54	...	...	...
Orange	\$0.83	TV/ ...	85	100	\$0.71	63	2,982	...
Pamplin	\$1.00	RV/ ...	100	100	\$1.00	95	...	...
Pembroke	\$0.63	RV/ ...	100	100	\$0.63	90	...	...
Pulaski	\$0.80	TV/ ...	85	100	\$0.68	28	7,191	...
Purcellville	\$1.05	LV/ ...	77	100	\$0.81	90	6,501	...
Remington	\$1.10	LV/ ...	77	100	\$0.85	90	660	29
Rocky Mount	\$0.51	LV/ ...	77	95	\$0.37	90	...	...
Round Hill	\$1.15	LV/ ...	77	100	\$0.89	93	...	...
Rural Retreat	\$0.50	LV/ ...	77	100	\$0.39	80	1,158	100
Saint Paul	\$0.31	LV/ ...	77	100	\$0.24	40	688	59
Saltville	\$1.26	LV/ ...	77	100	\$0.97	95	...	...
Smithfield	\$1.00	LV/ ...	77	100	\$0.77	50	9,391	...
South Boston	\$2.00	LV/ ...	77	100	\$1.54	85	...	...
South Hill	\$1.50	RV/ ...	77	100	\$1.16	75	...	...
Stanley	\$0.75	RV/ ...	100	100	\$0.75	99	1,934	10
Stephens City	\$1.00	TV/ ...	85	100	\$0.85	90	...	...
Stony Creek	\$0.60	LV/ Average	77	100	\$0.46	95	154	4
Strasburg	\$1.11	TV/ ...	85	100	\$0.94	85	...	...
Stuart	\$0.33	TV/ ...	85	100	\$0.28	...	...	...
Tappahannock	\$1.25	LV/ ...	77	100	\$0.96	...	2,754	...

* Key to abbreviations:

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

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

Adjusted effective rate = tax rate x relationship to retail value x assessment ratio.

... No response.

Table 9.3 Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2017 (continued)

Locality	Tax Rate/ \$100	Assessment Value Concept*/Condition	Relationship to Retail Value (%) †	Assessment Ratio (%)	Adjusted Effective Rate/\$100#	Share of Tax from Vehicles FY 2016 (%)	Number of Motor Vehicles Total	Business
Towns (continued)								
Tazewell	\$0.60	LV/ ...	77	100	\$0.46	...	3,800	200
Urbanna	\$0.65	RV/ ...	100	35	\$0.23	...	...	...
Victoria	\$0.98	TV/ ...	85	100	\$0.83	...	...	...
Vinton	\$1.00	RV/ ...	100	80	\$0.80	69	...	...
Virgilina	\$0.20	LV/ Average	77	100	\$0.15	90	...	...
Wakefield	\$0.86	LV/ ...	77	100	\$0.66	...	...	...
Warrenton	\$1.00	LV/ ...	77	100	\$0.77	70	...	...
Warsaw	\$0.60	LV/ ...	77	100	\$0.46	52	...	...
West Point	\$3.52	TV/ ...	85	100	\$2.99	65	2,826	190
Windsor	\$0.50	LV/ ...	77	100	\$0.39	75	...	...
Wise	\$0.63	LV/ ...	77	100	\$0.49	71	2,226	...
Woodstock	\$0.90	TV/ ...	85	100	\$0.77	49	4,939	233
Wytheville	\$0.28	RV/ ...	100	100	\$0.28	56	...	...
Town: nominal and adjusted effective tax rates per \$100								
Median	\$0.74				\$0.59			
First quartile	\$0.50				\$0.38			
Third quartile	\$1.07				\$0.85			
Maximum	\$6.70				\$3.47			
Minimum	\$0.05				\$0.04			

* Key to abbreviations:

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

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

Adjusted effective rate = tax rate x relationship to retail value x assessment ratio.

... No response.

Table 9.4

Personal Property Tax Relief Act for Motor Vehicles State Credit for \$20,000 Vehicle, 2016 and 2017

Locality	Forgiveness for Low-value Vehicles	PPTRA Method*	2016			2017		
			Total Tax	State Credit	Taxpayer Liability	Total Tax	State Credit	Taxpayer Liability
Cities (Note: all cities responded to the survey.)								
Alexandria	No	DP	1,000	610	390	1,000	610	390
Bristol	No	SP	520	187	333	520	187	333
Buena Vista	No	SP	1,170	585	585	1,170	585	585
Charlottesville	Yes	SP	840	395	445	840	395	445
Chesapeake	Yes	SP	816	432	384	816	432	384
Colonial Heights	Yes	SP	700	413	287	700	413	287
Covington	Yes	SP	1,120	305	815	1,120	302	818
Danville	Yes	SP	600	384	216	600	366	234
Emporia	No	SP	1,000	600	400	1,000	600	400
Fairfax	No	SP	826	420	406	826	372	454
Falls Church	No	SP	942	617	325	968	508	460
Franklin	No	SP	900	468	432	900	450	450
Fredericksburg	No	SP	612	220	392	612	226	386
Galax	No	DP	284	156	128	450	234	216
Hampton	Yes	SP	900	477	423	900	477	423
Harrisonburg	Yes	SP	700	207	493	700	200	500
Hopewell	No	SP	700	343	357	TBD	TBD	TBD
Lexington	Yes	SP	850	510	340	850	510	340
Lynchburg	Yes	SP	760	354	406	760	361	399
Manassas	Yes	SP	...	...	...	...	...	...
Manassas Park	Yes	SP	700	322	378	700	329	371
Martinsville	Yes	SP	460	265	195	460	265	195
Newport News	Yes	SP	900	464	436	900	486	414
Norfolk	No	SP	866	476	390	866	476	390
Norton	No	SP	410	291	119	410	279	131
Petersburg	No	SP	880	466	434	880	466	434
Poquoson	Yes	SP	830	457	373	830	457	373
Portsmouth	No	SP	1,000	530	470	1,000	530	470
Radford	No	SP	488	273	215	488	264	224
Richmond	No	SP	740	444	296	740	429	311
Roanoke	Yes	SP	690	334	356	690	334	356
Salem	No	SP	100%	63.15%	36.98%	100%	61%	39%
Staunton	Yes	SP	550	248	302	580	223	357
Suffolk	Yes	SP	850	425	425	850	417	434
Virginia Beach	Yes	SP	800	420	380	800	417	383
Waynesboro	Yes	SP	500	275	225	500	250	250
Williamsburg	Yes	SP	700	392	308	700	378	322
Winchester	No	SP	900	371	529	900	364	536
Counties (Note: all counties responded to the survey.)								
Accomack	Yes	DP	...	...	...	...	...	...
Albemarle	Yes	SP	856	437	419	856	437	419
Alleghany	Yes	SP	595	357	238	595	357	238
Amelia	No	SP	840	323	517	840	312	528
Amherst	No	SP	690	262	428	690	256	434
Appomattox	Yes	SP	1,026	346	680	884	214	670
Arlington	Yes	DP	1,000	397	603	1,000	388	612
Augusta	Yes	SP	500	210	290	500	210	290
Bath	No	SP	70	25	45	70	25	45
Bedford	Yes	SP	470	235	235	470	TBD	TBD
Bland	No	RR	458	215	243	458	179	279
Botetourt	Yes	SP	526	305	221	526	274	252
Brunswick	No	SP	720	389	331	720	389	331
Buchanan	Yes	SP	390	156	234	390	156	234
Buckingham	No	RR	810	318	492	810	311	499

... No response.

TBD To be determined.

* SP: Specific relief, same percentage; DP: Specific relief, declining percentage; RR: Reduced rate

Table 9.4 Personal Property Tax Relief Act for Motor Vehicles State Credit for \$20,000 Vehicle, 2016 and 2017 (continued)

Locality	Forgiveness for Low-value Vehicles	PPTRA Method*	2016			2017		
			Total Tax	State Credit	Taxpayer Liability	Total Tax	State Credit	Taxpayer Liability
Counties (continued)								
Campbell	No	SP	890	174	716	890	174	716
Caroline	No	SP	760	260	500	760	255	505
Carroll	Yes	SP	390	142	248	390	142	248
Charles City	No	SP	700	399	301	700	399	301
Charlotte	No	SP	750	218	532	750	203	548
Chesterfield	Yes	SP	720	403	317	720	396	324
Clarke	No	SP	938	560	378	938	560	378
Craig	No	SP	600	318	282	700	245	455
Culpeper	Yes	SP	700	210	490	700	196	504
Cumberland	No	SP	900	379	521	900	368	532
Dickenson	No	SP	364	186	178	364	186	178
Dinwiddie	No	SP	980	451	529	980	441	539
Essex	No	SP	800	336	464	800	336	464
Fairfax	Yes	SP	914	567	347	914	567	347
Fauquier	Yes	SP	100%	55%	45%	100%	53.5%	46.5%
Floyd	No	...	590	250	240	590	227	363
Fluvanna	Yes	SP	870	370	500	870	361	509
Franklin	No	SP	472	206	266	472	206	266
Frederick	Yes	SP	972	418	554	972	399	573
Giles	No	SP	396	205	191	TBD	TBD	TBD
Gloucester	Yes	SP	100%	32%	68%	100	32	68
Goochland	No	SP	800	312	488	800	288	488
Grayson	No	SP	350	130	220	350	130	220
Greene	No	RR	1,000	520	480	1,000	520	480
Greensville	No	SP	1,000	500	500	1,000	500	500
Halifax	No	SP	720	197	523	720	TBD	TBD
Hanover	Yes	SP	714	378	336	714	TBD	TBD
Henrico	Yes	SP	700	385	315	700	385	315
Henry	Yes	SP	296	133	163	TBD	TBD	TBD
Highland	Yes	SP	500	220	280	500	TBD	TBD
Isle of Wight	Yes	SP	900	450	450	900	432	468
James City	No	SP	800	444	356	800	424	376
King & Queen	No	SP	788	433	355	788	465	323
King George	Yes	SP	700	238	462	700	231	469
King William	Yes	SP	730	292	438	730	292	438
Lancaster	No	SP	304	180	124	TBD	TBD	TBD
Lee	No	SP	400	159	241	400	155	245
Loudoun	Yes	SP	840	361	479	840	336	504
Louisa	No	RR	380	177	203	380	177	203
Lunenburg	Yes	SP	720	360	360	720	345	375
Madison	No	SP	720	282	438	720	262	458
Mathews	Yes	SP	703	299	404	703	299	404
Mecklenburg	No	SP	652	183	469	683	178	494
Middlesex	No	SP	700	149	551	700	149	551
Montgomery	Yes	SP	510	205	305	510	TBD	TBD
Nelson	Yes	SP	690	269	421	690	269	421
New Kent	No	SP	750	336	414	750	318	432
Northampton	Yes	SP	780	421	359	780	419	361
Northumberland	Yes	SP	720	167	553	720	164	556
Nottoway	No	SP	750	378	372	750	378	372
Orange	No	SP	750	242	507	750	255	495
Page	No	SP	928	268	659	928	264	664
Patrick	No	SP	342	157	185	342	154	188
Pittsylvania	Yes	SP	525	289	236	525	273	252
Powhatan	Yes	SP	720	310	410	720	295	425

... No response.

TBD To be determined.

* SP: Specific relief, same percentage; DP: Specific relief, declining percentage; RR: Reduced rate

Table 9.4 Personal Property Tax Relief Act for Motor Vehicles State Credit for \$20,000 Vehicle, 2016 and 2017 (continued)

Locality	Forgiveness for Low-value Vehicles	PPTRA Method*	2016			2017		
			Total Tax	State Credit	Taxpayer Liability	Total Tax	State Credit	Taxpayer Liability
Counties (continued)								
Prince Edward	No	SP	900	351	549	TBD	TBD	TBD
Prince George	No	SP	850	373	477	850	357	493
Prince William	Yes	SP	740	377	363	740	377	363
Pulaski	No	SP	428	205	223	428	205	223
Rappahannock	No	DP	890	387	503	890	384	506
Richmond	Yes	SP	750	375	375	750	413	338
Roanoke	Yes	SP	700	406	294	700	393	307
Rockbridge	No	SP	850	383	467	850	383	467
Rockingham	No	RR	580	284	296	580	TBD	TBD
Russell	No	RR	390	124	206	390	154	236
Scott	No	SP	280	113	167	280	108	172
Shenandoah	Yes	SP	720	259	461	720	259	461
Smyth	Yes	SP	460	244	216	460	TBD	TBD
Southampton	Yes	SP	1,000	427	573	1,000	408	592
Spotsylvania	No	SP	1,000	288	712	1,274	261	1,013
Stafford	Yes	SP	520	208	312	100%	40%	60%
Surry	Yes	SP	800	352	448	800	344	456
Sussex	Yes	SP	970	514	456	970	466	504
Tazewell	Yes	SP	400	180	220	400	180	220
Warren	Yes	SP	800	344	456	800	328	472
Washington	Yes	SP	340	163	177	340	153	187
Westmoreland	No	RR	600	240	360	650	240	410
Wise	Yes	SP	312	140	172	312	145	167
Wythe	Yes	SP	454	200	254	TBD	TBD	TBD
York	No	SP	800	420	380	800	440	360

Towns (Note: towns that answered "not applicable" for most items on this table are excluded. For a listing of respondents and non-respondents, see Appendix B.)

Abingdon	No	SP	110	62	48	110	62	48
Altavista	No	SP	200	124	76	200	120	80
Amherst	No	SP	70	39	31	70	39	31
Appomattox	Yes	SP	110	59	51	110	60	50
Ashland	No	SP	154	89	65	154	89	65
Bedford	Yes	SP	486	486	0	486	486	0
Berryville	Yes	SP	100%	70%	30%	100%	70%	30%
Big Stone Gap	No	SP	124	0	124	124	0	124
Blackstone	No	...	130	81	49	130	82	48
Bluefield	No	SP	120	72	48	120	66	54
Boones Mill	No	SP	80	36	44	80	36	44
Boydton	No	RR	176	120	56	176	120	56
Bridgewater	Yes	SP	150	84	66	150	TBD	TBD
Broadway	No	...	102	50	52	102	54	48
Brookneal	No	RR	340	117	223	340	117	223
Buchanan	Yes	...	64	40	24	TBD	TBD	TBD
Cape Charles	Yes	SP	400	182	218	TBD	TBD	TBD
Cedar Bluff	No	SP	70	29	41	TBD	TBD	TBD
Chase City	No	SP	232	162	70	242	169	73
Chatham	Yes	SP	90	40	50	90	40	50
Chilhowie	No	RR	60	36	24	60	36	24
Christiansburg	Yes	SP	90	35	55	TBD	TBD	TBD
Claremont	No	RR	...	...	...	154	111	43
Clarksville	No	SP	330	169	161	330	167	163
Clifton Forge	No	SP	268	180	88	268	174	94
Clintwood	No	SP	60	30	30	TBD	TBD	TBD
Coeburn	...	...	80	44	36	80	44	36
Colonial Beach	No	SP	760	360	440	760	364	396
Courtland	No	...	228	114	114	228	114	114
Culpeper	No	SP	200	48	152	200	46	154

... No response.

TBD To be determined.

* SP: Specific relief, same percentage; DP: Specific relief, declining percentage; RR: Reduced rate

Table 9.4 Personal Property Tax Relief Act for Motor Vehicles State Credit for \$20,000 Vehicle, 2016 and 2017 (continued)

Locality	Forgiveness for Low-value Vehicles	PPTRA Method*	2016			2017		
			Total Tax	State Credit	Taxpayer Liability	Total Tax	State Credit	Taxpayer Liability
Towns (continued)								
Damascus	Yes	SP	104	62	42	104	62	42
Dillwyn	No	SP	56	33	23	56	TBD	TBD
Drakes Branch	No	SP	74	74	0	74	74	0
Dublin	Yes	SP	100%	65%	35%	100%	62%	38%
Eastville	No	RR	50	28	22	50	28	22
Edinburg	No	SP	150	75	75	150	75	75
Front Royal	Yes	SP	128	86	42	128	77	51
Glade Spring	No	SP	40	26	14	40	26	14
Glen Lyn	No	...	50	0	50	50	0	50
Gretna	No	DP	120	111	9	120	120	0
Hamilton	No	SP	220	154	66	220	154	66
Hillsville	Yes	SP	144	113	31	TBD	TBD	TBD
Kenbridge	No	...	282	197	85	282	183	99
Keysville	No	...	120	84	36	120	84	36
Kilmarnock	No	SP	32	22	10	32	TBD	TBD
La Crosse	No	SP	210	48	162	210	48	162
Lawrenceville	Yes	SP	360	317	43	360	317	43
Lebanon	Yes	SP	150	150	0	150	150	0
Leesburg	No	SP	200	108	92	200	104	96
Louisa	No	SP	142	99	43	142	99	43
Luray	Yes	SP	124	76	48	124	74	50
Mineral	No	SP	120	53	67	120	55	65
Narrows	No	SP	188	96	92	227	111	116
New Market	Yes	SP	160	101	59	160	93	67
Orange	No	SP	166	124	42	TBD	TBD	TBD
Pamplin	No	SP	200	86	114	TBD	TBD	TBD
Pembroke	No	DP	125	71	54	125	71	54
Purcellville	No	RR	210	87	123	210	82	128
Rocky Mount	No	SP	100%	60.89%	39.11%	100%	60.89%	39.11%
Round Hill	No	RR	230	131	99	230	131	99
Rural Retreat	No	SP	100%	51.02%	48.98%	TBD	TBD	TBD
Saint Paul	No	SP	62	38	24	62	37	25
Saltville	No	RR	252	202	50	252	202	50
Smithfield	Yes	SP	200	100	100	200	100	100
South Boston	No	SP	400	228	172	400	TBD	TBD
South Hill	No	SP	210	93	114	210	85	125
Stanley	No	SP	90	63	27	150	98	53
Stephens City	No	...	200	140	60	200	140	60
Stony Creek	Yes	SP	120	72	48	120	72	48
Strasburg	Yes	SP	222	80	142	222	75	147
Tappahannock	No	RR	250	125	125	250	125	125
Tazewell	No	...	120	58	62	120	58	62
Timberville	Yes	SP	600	282	318	600	282	318
Victoria	No	SP	196	133	63	196	133	63
Vinton	No	SP	200	122	78	200	123	77
Virgilina	No	...	40	0	40	40	0	40
Wakefield	Yes	SP	172	120	52	172	120	52
Warrenton	No	SP	200	200	0	200	200	0
Warsaw	No	SP	120	78	42	120	78	42
West Point	Yes	SP	704	470	234	704	458	246
Windsor	No	...	100%	32%	68%	TBD	TBD	TBD
Wise	Yes	SP	126	67	59	126	67	59
Woodstock	No	SP	180	104	76	180	101	79
Wytheville	No	SP	56	31	25	56	31	25

... No response.

TBD To be determined.

* SP: Specific relief, same percentage; DP: Specific relief, declining percentage; RR: Reduced rate

Table 9.5
Localities That Report Having a Personal Property Tax Reduction for High Mileage Vehicles, 2016 or 2017

Locality	Year Reporting	Number of Beneficiaries	Foregone Revenue (\$)
Cities (Note: all cities responded to the survey. Those that answered "no" for the items of this table are excluded.)			
Alexandria	2016	1,856	\$271,297
Bristol	2016	2	\$200
Buena Vista	2017	0	...
Charlottesville	2016	44	...
Chesapeake	...	...	...
Colonial Heights	...	...	...
Danville	...	...	...
Emporia	...	...	...
Fairfax	...	...	...
Falls Church	2017	50	\$3,000
Franklin	...	...	...
Fredericksburg	...	...	...
Hampton	...	...	...
Harrisonburg	...	...	...
Hopewell	2016	17	\$793
Lexington	...	...	...
Lynchburg	2016	799	\$22,111
Manassas	...	...	...
Manassas Park	...	...	...
Martinsville	...	...	...
Newport News	2016	88	\$4,538
Norfolk	2016	60	\$1,200
Petersburg	...	...	...
Poquoson	...	...	...
Portsmouth	...	...	...
Radford	...	...	...
Richmond	...	...	...
Roanoke	...	...	...
Salem	...	...	...
Staunton	2016	83	\$2,569
Suffolk	2016	1,681	...
Virginia Beach	2016	2,461	\$89,432
Waynesboro	...	...	...
Winchester	...	...	...
Counties (Note: all counties responded to the survey. Those that answered "no" for the items of this table are excluded.)			
Amelia	...	...	...
Amherst	...	...	...
Appomattox	...	...	...
Augusta	...	...	...
Bedford	...	...	...
Botetourt	...	...	...
Buchanan*	...	...	...
Buckingham	2017	2,124	\$25,212
Campbell	...	...	...
Caroline	...	...	...
Charlotte	...	...	...
Chesterfield	2016	56,843	\$402,716
Clarke	...	...	...
Craig	...	...	...
Culpeper	...	...	...
Cumberland	...	...	...
Dickenson	...	...	...
Dinwiddie	...	...	...
Essex	...	...	...
Fairfax	...	...	...

... No response. However, all localities listed in this table report having a tax reduction for high mileage vehicles. Those localities for which no beneficiaries or foregone revenue is listed report that they do not track the number of beneficiaries and/or the cost of the reduction.

* Locality reported that it was able to track its foregone revenue but did not provide an amount.

Table 9.5 Localities That Report Having a Personal Property Tax Reduction for High Mileage Vehicles, 2016 or 2017 (continued)

Locality	Year Reporting	Number of Beneficiaries	Foregone Revenue (\$)
Counties (continued)			
Fauquier
Fluvanna
Franklin
Frederick
Giles
Gloucester
Goochland
Greensville
Halifax
Hanover
Henrico
Isle of Wight
James City
King & Queen
King George	2017	54	\$3,371
King William
Lancaster
Lee
Loudoun	2016	15,520	\$696,716
Louisa
Lunenburg
Madison
Mathews
Montgomery
New Kent
Northampton	2017	122	\$5,519
Northumberland	2016	30	\$582
Nottoway
Orange
Page	2016	52	\$1,151
Patrick
Powhatan
Prince Edward
Prince George
Prince William*
Rappahannock
Richmond
Roanoke
Rockbridge
Russell
Shenandoah
Southampton
Spotsylvania
Stafford	2016	266	\$5,780
Surry
Sussex
Tazewell	2016	233	\$3,453
Warren	2016	2,209	\$329,074
Washington
Westmoreland
Wise
Wythe

... No response. However, all localities listed in this table report having a tax reduction for high mileage vehicles. Those localities for which no beneficiaries or foregone revenue is listed report that they do not track the number of beneficiaries and/or the cost of the reduction.

* Locality reported that it was able to track its foregone revenue but did not provide an amount.

Table 9.5 Localities That Report Having a Personal Property Tax Reduction for High Mileage Vehicles, 2016 or 2017 (continued)

Locality	Year Reporting	Number of Beneficiaries	Foregone Revenue (\$)
Towns (Towns that answered not applicable for the items of this table are excluded. For a listing of respondents and non-respondents, see Appendix B.)			
Altavista
Blackstone
Brookneal
Buchanan
Christiansburg
Culpeper
Dublin
Edinburg
Front Royal
Glade Spring
Gordonsville
Haysi
Leesburg
Luray
Orange
Remington
Smithfield
Victoria
Warrenton
West Point
Windsor

... No response. However, all localities listed in this table report having a tax reduction for high mileage vehicles. Those localities for which no beneficiaries or foregone revenue is listed report that they do not track the number of beneficiaries and/or the cost of the reduction.

Table 9.6

Assessment Component Changes in Cities and Counties from 1997, When PPTRA Went into Effect, to 2017

Locality	1997			2017		
	Tax Rate/ \$100	Assessment Value Concept*	Assessment Ratio (%)	Tax Rate/ \$100	Assessment Value Concept*	Assessment Ratio (%)
Cities (Note: all cities responded to the survey. Those that answered “no” for the items of this table are excluded.)						
Alexandria	\$4.75	TV	100	\$5.00	TV	100
Bristol	\$6.00	LV	30	\$2.60	TV	100
Buena Vista	\$4.25	TV	100	\$5.85	TV	80
Charlottesville	\$4.20	LV	100	\$4.20	TV	100
Chesapeake	\$4.00	LV	100	\$4.00	LV	100
Colonial Heights	\$3.50	LV	100	\$3.50	LV	100
Covington	\$5.60	RV	45	\$5.60	RV	55
Danville	\$3.00	TV	100	\$3.00	TV	100
Emporia	\$5.00	LV	100	\$5.00	LV	100
Fairfax	\$3.29	TV	100	\$4.13	TV	100
Falls Church	\$4.71	TV	100	\$5.00	TV	100
Franklin	\$4.50	TV	100	\$4.50	TV	100
Fredericksburg	\$2.99	RV	90	\$3.40	RV	90
Galax	\$1.42	LV	100	\$2.25	LV	100
Hampton	\$4.25	LV	100	\$4.50	LV	100
Harrisonburg	\$2.00	TV	100	\$3.50	TV	100
Hopewell	\$3.05	LV	100	\$3.50	LV	100
Lexington	\$3.95	TV	100	\$4.25	TV	100
Lynchburg	\$3.30	TV	100	\$3.80	TV	100
Manassas	\$3.05	TV	100	\$3.60	TV	100
Manassas Park	\$3.50	TV	100	\$3.50	TV	100
Martinsville	\$1.92	LV	100	\$2.30	LV	100
Newport News	\$4.15	LV	100	\$4.50	LV	100
Norfolk	\$4.00	LV	100	\$4.33	LV	100
Norton	\$1.85	TV	100	\$2.05	TV	100
Petersburg	\$4.30	LV	100	\$4.40	LV	100
Poquoson	\$3.85	LV	100	\$4.15	LV	100
Portsmouth	\$4.35	LV	100	\$5.00	LV	100
Radford	\$2.14	TV	100	\$2.44	TV	100
Richmond	\$3.70	TV	100	\$3.70	TV	100
Roanoke	\$3.45	LV	100	\$3.45	LV	100
Salem	\$3.20	LV	100	\$3.25	LV	100
Staunton	\$2.00	RV	100	\$2.90	RV	100
Suffolk	\$4.25	LV	100	\$4.25	LV	100
Virginia Beach	\$3.70	LV	100	\$4.00	LV	100
Waynesboro	\$5.00	RV	50	\$5.00	RV	50
Williamsburg	\$3.50	LV	100	\$3.50	LV	100
Winchester	\$3.50	TV	100	\$4.50	TV	100
Counties (Note: all counties responded to the survey. Those that answered “no” for the items of this table are excluded.)						
Accomack	\$3.26	LV	100	\$3.63	LV	100
Albemarle	\$4.28	LV	100	\$4.28	TV	100
Alleghany	\$5.95	RV	35	\$5.95	LV	50
Amelia	\$3.25	LV	100	\$4.20	LV	100
Amherst	\$2.50	LV	100	\$3.45	TV	100
Appomattox	\$3.50	RV	50	\$5.13	TV	100
Arlington	\$4.40	LV	100	\$5.00	LV	100
Augusta	\$1.90	LV	100	\$2.50	LV	100
Bath	\$0.20	TV	100	\$0.35	TV	100
Bedford	\$8.50	RV	20	\$2.35	TV	100
Bland	\$1.60	LV	100	\$2.29	LV	100
Botetourt	\$2.55	LV	100	\$2.71	LV	100
Brunswick	\$3.40	LV	100	\$3.60	LV	100
Buchanan	\$1.95	LV	100	\$1.95	LV	100
Buckingham	\$3.30	LV	100	\$4.05	TV	100

* Assessment value concepts used are general categories: retail value (RV), trade-in value (TV), and loan value (LV). In actual practice, a locality might use a specific subset within a category. For instance, NADA categorizes three classes of trade-in value: clean trade-in, average trade-in, and rough trade-in. The assessed value of an automobile would change depending on which class of trade-in value the automobile is assessed. While the change in assessment is obvious in this table if the tax rate changes or the value concept changes, it is not apparent if a locality changes the value concept within the same category. For example, changing from average trade-in value to clean trade-in value will not show in this table as a change.

Table 9.6 Assessment Component Changes in Cities and Counties from 1997, When PPTRA Went into Effect, to 2017 (continued)

Locality	1997			2017		
	Tax Rate/ \$100	Assessment Value Concept*	Assessment Ratio (%)	Tax Rate/ \$100	Assessment Value Concept*	Assessment Ratio (%)
Counties (continued)						
Campbell	\$3.25	RV	50	\$4.45	RV	50
Caroline	\$6.25	RV	40	\$3.80	TV	100
Carroll	\$1.30	LV	100	\$1.95	LV	100
Charles City	\$3.40	LV	100	\$3.75	LV	95
Charlotte	\$2.00	TV	100	\$3.75	TV	100
Chesterfield	\$3.60	LV	100	\$3.60	LV	100
Clarke	\$4.00	TV	100	\$4.50	TV	100
Craig	\$2.50	LV	100	\$3.50	LV	100
Culpeper	\$6.25	TV	40	\$3.50	TV	100
Cumberland	\$3.50	TV	100	\$4.50	TV	100
Dickenson	\$1.59	LV	100	\$1.82	LV	100
Dinwiddie	\$4.90	LV	100	\$4.90	LV	100
Essex	\$3.50	LV	100	\$4.00	TV	100
Fairfax	\$4.57	TV	100	\$4.57	TV	100
Fauquier	\$4.65	LV	100	\$4.65	LV	100
Floyd	\$2.18	LV	100	\$2.95	LV	100
Fluvanna	\$3.70	TV	100	\$2.90	TV	100
Franklin	\$1.67	LV	100	\$2.36	LV	95
Frederick	\$4.20	TV	100	\$4.86	TV	100
Giles	\$7.00	RV	25	\$1.98	RV	100
Gloucester	\$3.50	RV	50	\$2.95	RV	100
Goochland	\$4.00	LV	100	\$4.00	LV	100
Grayson	\$1.00	LV	100	\$1.75	LV	100
Greene	\$4.45	LV	100	\$5.00	LV	100
Greensville	\$4.50	TV	100	\$5.00	TV	100
Halifax	\$1.26	RV	100	\$3.85	LV	100
Hanover	\$3.64	LV	100	\$3.57	TV	100
Henrico	\$3.50	LV	100	\$3.50	LV	100
Henry	\$1.19	LV	100	\$1.55	LV	100
Highland	\$1.50	RV	100	\$2.50	LV	100
Isle of Wight	\$4.40	LV	100	\$4.50	LV	100
James City	\$4.00	LV	100	\$4.00	LV	100
King & Queen	\$3.89	LV	100	\$3.94	TV	100
King George	\$3.10	TV	100	\$3.50	TV	100
King William	\$3.45	LV	100	\$3.65	TV	100
Lancaster	\$3.80	RV	40	\$2.04	LV	100
Lee	\$1.25	TV	100	\$2.00	LV	100
Loudoun	\$4.20	LV	100	\$4.20	LV	100
Louisa	\$1.70	TV	100	\$2.43	TV	100
Lunenburg	\$3.50	TV	100	\$3.60	TV	100
Madison	\$8.70	RV	20	\$3.60	TV	100
Mathews	\$2.90	RV	100	\$3.70	TV	100
Mecklenburg	\$4.65	LV	35	\$3.36	LV	100
Middlesex	\$3.50	RV	35	\$3.50	TV	100
Montgomery	\$2.45	LV	100	\$2.55	TV	100
Nelson	\$2.95	TV	100	\$3.45	RV	90
New Kent	\$3.75	LV	100	\$3.75	LV	100
Northampton	\$4.10	LV	100	\$3.90	LV	100
Northumberland	\$3.60	RV	40	\$3.60	RV	40
Nottoway	\$3.15	LV	100	\$3.75	LV	100
Orange	\$5.50	RV	40	\$3.75	TV	100
Page	\$2.25	LV	100	\$4.64	LV	100
Patrick	\$1.26	TV	100	\$1.71	TV	100
Pittsylvania	\$7.25	TV	30	\$8.75	TV	30
Powhatan	\$3.60	LV	100	\$3.60	LV	100

* Assessment value concepts used are general categories: retail value (RV), trade-in value (TV), and loan value (LV). In actual practice, a locality might use a specific subset within a category. For instance, NADA categorizes three classes of trade-in value: clean trade-in, average trade-in, and rough trade-in. The assessed value of an automobile would change depending on which class of trade-in value the automobile is assessed. While the change in assessment is obvious in this table if the tax rate changes or the value concept changes, it is not apparent if a locality changes the value concept within the same category. For example, changing from average trade-in value to clean trade-in value will not show in this table as a change.

Table 9.6 Assessment Component Changes in Cities and Counties from 1997, When PPTRA Went into Effect, to 2017 (continued)

Locality	1997			2017		
	Tax Rate/ \$100	Assessment Value Concept*	Assessment Ratio (%)	Tax Rate/ \$100	Assessment Value Concept*	Assessment Ratio (%)
Counties (continued)						
Prince Edward	\$3.20	LV	100	\$4.50	LV	100
Prince George	\$4.00	LV	100	\$4.25	LV	100
Prince William	\$3.70	TV	100	\$3.70	TV	100
Pulaski	\$1.50	TV	100	\$2.35	TV	100
Rappahannock	\$3.20	LV	100	\$4.45	LV	100
Richmond	\$3.50	LV	100	\$3.75	LV	100
Roanoke	\$3.50	LV	100	\$3.50	LV	100
Rockbridge	\$3.25	LV	100	\$4.25	LV	100
Rockingham	\$2.80	LV	100	\$3.00	LV	100
Russell	\$1.45	LV	100	\$1.95	LV	100
Scott	\$1.20	LV	100	\$1.40	LV	100
Shenandoah	\$2.86	TV	100	\$3.60	TV	100
Smyth	\$2.25	LV	100	\$2.30	LV	100
Southampton	\$4.00	LV	100	\$5.00	LV	100
Spotsylvania	\$5.00	RV	50	\$6.55	RV	50
Stafford	\$5.49	RV	40	\$6.46	RV	40
Surry	\$3.50	LV	100	\$4.00	LV	100
Sussex	\$4.85	LV	100	\$4.85	LV	100
Tazewell	\$2.00	LV	100	\$2.00	LV	100
Warren	\$3.15	TV	100	\$4.00	TV	100
Washington	\$1.55	LV	100	\$1.70	LV	100
Westmoreland	\$2.50	LV	100	\$3.00	LV	100
Wise	\$1.15	LV	100	\$1.56	LV	100
Wythe	\$1.90	LV	100	\$2.27	LV	100
York	\$4.00	LV	100	\$4.00	LV	100

* Assessment value concepts used are general categories: retail value (RV), trade-in value (TV), and loan value (LV). In actual practice, a locality might use a specific subset within a category. For instance, NADA categorizes three classes of trade-in value: clean trade-in, average trade-in, and rough trade-in. The assessed value of an automobile would change depending on which class of trade-in value the automobile is assessed. While the change in assessment is obvious in this table if the tax rate changes or the value concept changes, it is not apparent if a locality changes the value concept within the same category. For example, changing from average trade-in value to clean trade-in value will not show in this table as a change.

Table 9.7
Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2017

Locality	Concepts and Tools Used for Tax Purposes*			Depreciation Schedule 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, H	2 to 5 tons: 100% average TV; Over 5 tons: 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$5.00
Bristol	TV	100	A, B	100% BV	\$2.60
Buena Vista	OC	100	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	\$5.85
Charlottesville	WV	100	D, H	1 year 85%, 75%, 65%, 50%, 45%, 6 years and over 35%	\$4.20
Chesapeake	LV	100	A	1 year 75%, 65%, 55%, 45%, 35%, 25%, 20%, 18%, 16%, 15%, 13%, 12%, 11%, 10%, 9%, 8%, 7%, 6%, 5%	\$4.00
Colonial Heights	OC	100	H	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 10%	\$3.50
Covington	RV	100	D	55% OC	\$5.60
Danville	OC	100	H	95% OC	\$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	H	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	\$4.13
Falls Church	OC	100	D, H	1 year 100%, less 10% yearly	\$5.00
Franklin	OC	100	D, H	1 year 80%, less 10% each year to 20% min.	\$4.50
Fredericksburg	RV	100	H	1 year 90%, 80%, 70%, 60%, 45%, 30%, 7 years and over 20%	\$3.40
Galax	LV	100	A, D	1 year 90%, 80%, 70%, 60%, 50%, 40%, 7 years and over 30%	\$2.25
Hampton	LV	100	A, B, H	1 year 75%, 65%, 55%, 45%, 5 years and over 35%	\$4.50
Harrisonburg	OC	100	A, B, H	1 year 90%, 80%, 70%, 60%, 50%, 40%, 7 years and over 30%	\$3.50
Hopewell	OC	100	H	New 60%, 50%, 40%, 30%, 4 years and over 20%	\$3.50
Lexington	TV	100	A, H	1 year 85%, then 85% of prev. year's value to \$200 min.	\$4.25
Lynchburg	TV	100	A, B	1 year 90%, 70%, 60%, 50%, 40%, 30%, 20%, 10%, then 90% prior year	\$3.80
Manassas	TV	100	A, B	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 15%, 9 years and over 10%	\$3.60
Manassas Park	TV	100	A, B, H	1 year 70%, 60%, 50%, 40%, 30%, 6 years and over 20%	\$3.50
Martinsville	OC	100	D, H	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	\$2.30
Newport News	LV	100	A, B, H	1 year 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 10%, 17 years and over 9.5%	\$4.50
Norfolk	LV	80	A, H	New 90%, 1 year and over 80%	\$4.33
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%	\$2.05

N/A Not applicable.

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

Table 9.7 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2017 (continued)

Locality	Concepts and Tools Items Used for Tax Purposes*			Depreciation Schedule if No Pricing Guide Available	Tax Rate/\$100 Assessed Value
	Value	Percent of Value	Pricing Guides		
Cities (continued)					
Petersburg	OC	100	H, F	1 year 85%, 80%, 70%, 60%, 50% min.	\$4.40
Poquoson	LV	100	A, B	1 year 90%, 80%, 70%, 60%, 50%, 40%, 7 years and over 30%	\$4.15
Portsmouth	OC	100	A, B, H	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% min.	\$5.00
Radford	OC	100	A, B, D, H	1 year 85%, then 85% previous year's value until zero is reached	\$2.44
Richmond	TV	100	H	1 year 90% of DMV reported cost, otherwise NADA clean trade-in value.	\$3.70
Roanoke	OC	100	H	1 year 70%, 60%, 50%, 40%, 30%, 20% 7 years and over 10%	\$3.45
Salem	OC	100	H	1 year 90%, 80%, 70%, 60%, 50%, 6 years and over 40%	\$3.25
Staunton	RV	100	C, D	7 year straight-line to 10% OC	\$2.90
Suffolk	LV	100	A, B,	1 year 40% then 90% of prior year	\$4.25
Virginia Beach	LV	100	C, F, H	1 year 90%, 70%, 60%, 50%, 40%, 30%, 20%, 10% to min. assessment: \$316	\$4.00
Waynesboro	OC	100	D	1 year 50%, 40%, 30%, 20%, 5 years and over 10%	\$5.00
Williamsburg	RV	80	D, H	80%	\$3.50
Winchester	TV	100	F, H	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	C, H	1 year 85%, 80%, 75%, 70%, decreases 5% each year thereafter.	\$3.63 ^a
Albemarle	OC	100	A, B, D	1 year 90%, then 90% of prior year	\$4.28
Alleghany	OC	100	H	1 year 40%, 30%, 3-5: 20%, 6-10: 15%, 11-18: 10%, 19 years and over 5%	\$5.95
Amelia	OC	100	H	1 year 60%, 45%, 37.5%, 30%, 20%, then 80% of previous year.	\$4.20
Amherst	OC	100	H	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	\$3.45
Appomattox	RV	50	A, B	Flat rate of \$500	\$5.13
Arlington	LV	100	C, H, F	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20%	\$5.00
Augusta	OC	100	H	1 year 40%, 30%, 3 years and over 20%	\$2.50
Bath	TV	100	A	10%	\$0.35
Bedford	TV	100	D, H	1 year 100%, 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20%	\$2.35
Bland	OC	100	H	1 year 85%, 75%, 65%, 55%, 45%, 35%, 7 years and over 25%	\$2.29
Botetourt	OC	100	H	1 year 90%, 70%, 50%, 30%, 5 years and over 10%	\$2.71
Brunswick	LV	100	A, B	N/A	\$3.60
Buchanan	OC	100	H	New 100%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10 years and over 10%	\$1.95
Buckingham	OC	100	A, B, F, H	New 80%, 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10% (min. \$2,000)	\$4.05

N/A Not applicable.

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

^a Accomack County charges additional fees for special district services.

Table 9.7 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2017 (continued)

Locality	Concepts and Tools Used for Tax Purposes*			Depreciation Schedule if No Pricing Guide Available	Tax Rate/\$100 Assessed Value
	Value	Percent of Value	Pricing Guides		
Counties (continued)					
Campbell	OC	100	H	1 year 65%, 55%, 45%, 35%, 5-10 years 25%, 11 years 15%, 12 years and over 10%	\$4.45
Caroline	OC	100	H	1 year 90%, 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10 years and over 10% to minimum \$1,000	\$3.80
Carroll	OC	100	H	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 8 years and over 15%	\$1.95
Charles City	LV	100	A, B, F, H	1 year 60%, 50%, 40%, 30%, 20%, 6 years and over 10%	\$3.75
Charlotte	TV	100	A, B	30%	\$3.75
Chesterfield	LV	100	A, B, F, H	New 90%, 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10%	\$3.60
Clarke	OC	100	A, B, F, H	New 90%, 75%, 60%, 50%, 40%, 30%, 6 years and over 20%	\$4.496
Craig	LV	100	A, B, D	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20%	\$3.50
Culpeper	OC	100	H	1 years 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 10%	\$3.50
Cumberland	OC	100	H	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20%	\$4.50
Dickenson	OC	100	H	Less 20% each year to \$7,500 min.	\$1.82
Dinwiddie	OC	100	H	1 year 75%, 60%, 45%, 40%, 37.5%, 30%, 20%, 8 years and over 10%	\$4.90
Essex	TV	100	A, B, C, F	85%	\$4.00
Fairfax	OC	100	C, H	1 year 60%, 60%, 50%, 40%, 30%, 5 years and over 20%	\$4.57
Fauquier	LV	100	A, B, F	1 year 80%, 70%, 60%, 50%, 40% 30%, 20%, 10% min.	\$4.65
Floyd	OC	100	H	1 year 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10%	\$2.95
Fluvanna	TV	100	D, F, H	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20%	\$2.90
Franklin	OC	100	D, F, H	1 year 75%, 65%, 55%, 45%, 35%, 25%, 15%, 8 years and over 5%	\$2.36
Frederick	TV	100	C, H	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 8 years and over 25% (minimum of \$1,000)	\$4.86
Giles	RV	100	F, H	Less 10% from previous year	\$1.98
Gloucester	RV	100	H	N/A	\$2.95
Goochland	OC	100	H	1 year 60%, 45%, 37.5%, 30%, 5 years and over 20%	\$4.00
Grayson	LV	100	A	1 year 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 12 years and over 20%	\$1.75
Greene	OC	100	H	1 year 40%, 36%, 32.4%, 29.2%, 26.3%, 23.7%, 21.3%, 8 years and over 20%	\$5.00
Greensville	TV	70	A, B, F, H	85% OC, then 85% of previous year's assessment	\$5.00
Halifax	LV	100	C, D	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	\$3.85
Hanover	WV	100	A, B, F, H	1 year 85%, then 85% of prior year	\$3.57
Henrico	OC	100	H	New 85%, 75%, 60%, 50%, 40%, 30%, 6 years and over 20%	\$3.50
Henry	OC	100	A, B, D, H	48%	\$1.55
Highland	OC	100	A, B, H	1 year 40%, then 5% less prior year to \$400 min. value	\$2.50

N/A Not applicable.

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

Table 9.7 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2017 (continued)

Locality	Concepts and Tools Used for Tax Purposes*			Depreciation Schedule if No Pricing Guide Available	Tax Rate/\$100 Assessed Value
	Value	Percent of Value	Pricing Guides		
Counties (continued)					
Isle of Wight	LV	100	C	N/A	\$4.50
James City	OC	100	H	1 year 80%, less 10% each year to \$200 min. value	\$4.00
King & Queen	OC	100	H	1 year 75%, then less 10% each year	\$3.94
King George	TV	100	A, B	1 year 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 9 years and over 10%	\$3.50
King William	OC	100	A, B, D, H	1 year 90%, then 90% of previous year (minimum \$1,000)	\$3.65
Lancaster	LV	100	F	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, then 20% min.	\$2.04
Lee	TV	100	A, B	1 year 85%, then 90% of previous year	\$2.00
Loudoun	OC	100	H	New 70%, 60%, 50%, 40%, 30%, 5 years and over 20%	\$4.20
Louisa	TV	100	F	1 year 88%	\$2.43
Lunenburg	WV	100	A, B, F	1 year 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10%	\$3.60
Madison	TV	100	A, D, H	New 90%, then 80% previous year	\$3.60
Matthews	TV	100	A, B, D	IRS depreciation tables	\$3.70
Mecklenburg	LV	100	F	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 8 years and over 15%	\$3.36
Middlesex	RV	35	A, F	1 year 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 30%, 25%, 20%, 15%, 10%, 18 years and over 5% (minimum \$300)	\$3.50
Montgomery	WV	100	A	1 year 80%, 60%, 50%, 30%, 20%, 6 years and over 10%	\$2.55
Nelson	OC	100	H	1 year 70%, 60%, 50%, 4 years and over 40%	\$3.45
New Kent	OC	100	H	1 year 80%, then 80% of previous year	\$3.75
Northampton	OC	100	H	1 year 70%, 60%, 50%, 40%, 25%, 6 years and over 10%	\$3.90
Northumberland	RV	100	A, B, H	1 year 40%, then less 5% prior year	\$3.60
Nottoway	OC	100	H	1 year 80%, 70%, 55%, 40%, 25%, 6 years and over 10%	\$3.75
Orange	WV	100	F, H	1 year 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 11 years and over 30% (minimum \$250)	\$3.75
Page	OC	100	H	1 year 90%, 85%, 72%	\$4.64
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%	\$1.71
Pittsylvania	OC	100	A, B, D, H	1 year 30%, 27.5%, 25%, 23.5%, 20%, 17.5%, 15%, 13.5%, 10%, 7.5%, 5% min.	\$8.75
Powhatan	OC	100	H	1 year 60%, 45%, 37.5%, 30%, 5 years and over 20%	\$3.60
Prince Edward	LV	100	A, B, D	1 year 80%, less 10% yearly (min. \$250)	\$4.50
Prince George	OC	100	H	New 60%, 50%, 40%, 30%, 4 years and over 20%	\$4.25
Prince William	LV	100	A, B, F	1 year 90%, 80%, 65%, 50%, 35%, 20%, 7 years and over 10%	\$3.70
Pulaski	OC	100	H	1 to 5 years 60%, 6 to 9 years 40%, over 10 years 20%	\$2.35
Rappahannock	LV	100	H	1 year 70%, then less 5% prior year to min. \$200	\$4.45

N/A Not applicable.

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

Table 9.7 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2017 (continued)

Locality	Concepts and Tools Used for Tax Purposes*			Depreciation Schedule if No Pricing Guide Available	Tax Rate/\$100 Assessed Value
	Value	Percent of Value	Pricing Guides		
Counties (continued)					
Richmond	LV	100	A, B	75% all years	\$3.75
Roanoke	OC	100	H	1 year 70%, 60%, 50%, 40%, 30%, 6 years and over 20%	\$3.50
Rockbridge	OC	100	H	1 year 85%, then 85% prior year's value to \$250 min.	\$4.25
Rockingham	RV	100	H	1 year 72%, 64%, 56%, 48%, 40%, 32%, 24%, 20% minimum	\$3.00
Russell	LV	100	A	1 to 2 years 80%, 70%, 60%, 5 years and over 50%	\$1.95
Scott	LV	100	A, B	N/A	\$1.40
Shenandoah	OC	100	H	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 10%	\$3.60
Smyth	OC	100	H	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 8 years and over 15% (min. \$125)	\$2.30
Southampton	LV	100	F	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	\$5.00
Spotsylvania	RV	100	H	1 year 50%, 45%, 40%, 30%, 5 years and over 20%	\$6.55
Stafford	OC	100	H	1 year 40%, 35%, 30%, 25%, 20%, 6 years and over 15%	\$6.46
Surry	LV	100	A, B	1 year 60%, 50%, 40%, 30%, 20%, then 5% of prev. year's value	\$4.00
Sussex	OC	100	A, B, H	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	H	1 year 90%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	\$4.00
Washington	LV	100	H	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20% (min. \$2,000)	\$1.70
Westmoreland	LV	100	A, B	80%	\$3.00
Wise	LV	100	A, B, H	New 85%, 60%, 55%, 50%, 45%, 40% 35%, 30%, 25%, 20%, 15%, 10% min.	\$1.56
Wythe	LV	100	H	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% minimum	\$2.27
York	OC	100	H	New 80%, 70%, 60%, 55%, 50%, 45%, 35%, 30%, 25%, 20% (min. \$500)	\$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	OC	100	H	Washington County schedule	\$0.55
Altavista	OC	100	H	Campbell County schedule	\$2.00
Ashland	LV	100	H	Hanover County schedule	\$0.77
Bedford	TV	100	H	Bedford County schedule	\$1.06
Big Stone Gap	OC	100	H	Wise County schedule	\$0.62
Blackstone	OC	100	H	Nottoway County schedule	\$0.85
Bluefield	OC	100	H	Tazewell County schedule	\$0.60
Boones Mill	OC	100	H	Franklin County schedule	\$0.40
Bridgewater	RV	100	H	Rockingham County schedule	\$0.75
Broadway	OC	100	H	Rockingham County schedule	\$0.51
Brookneal	OC	100	H	Campbell County schedule	\$1.70
Boydton	OC	100	H	Mecklenburg County schedule	\$0.88
Buchanan	OC	100	H	Botetourt County schedule	\$0.32
Cape Charles	OC	100	H	Northampton Co. schedule	\$2.00
Chase City	OC	100	H	Mecklenburg County schedule	\$1.61

N/A Not applicable.

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

Table 9.7 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2017 (continued)

Locality	Concepts and Tools Used for Tax Purposes*			Depreciation Schedule if No Pricing Guide Available	Tax
	Value	Percent of Value	Pricing Guides		Rate/\$100 Assessed Value
Towns (continued)					
Chatham	OC	100	A, B, H	Pittsylvania County schedule	\$4.50
Chilhowie	RV	100	A	Smyth County schedule	\$0.30
Christiansburg	TV	100	A, B, D	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	\$0.45
Clarksville	OC	100	H	Mecklenburg County schedule	\$1.65
Clintwood	OC	100	H	1 year 80%, less 20% prior year value	\$0.30
Courtland	OC	100	H	Southampton County schedule	\$1.14
Culpeper	OC	100	H	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	\$1.00
Damascus	LV	100	H	Washington County schedule	\$0.52
Dillwyn	OC	100	H	Buckingham County schedule	\$0.28
Drakes Branch	TV	100	A, B, H	Charlotte County schedule	\$0.37
Dublin	OC	100	H	Pulaski County schedule	\$0.50
Eastville	OC	100	H	Northampton County schedule	\$0.05
Edinburg	RV	100	A	Shenandoah County schedule	\$1.08
Front Royal	OC	100	H	1 year 90%, 70%, then less 10% yearly	\$0.64
Glade Spring	LV	100	C, H	Washington County schedule	\$0.35
Glen Lyn	OC	100	H	Giles County schedule	\$0.25
Gordonsville	WV	100	H	Orange County schedule	\$0.99
Gretna	OC	100	H	Pittsylvania County schedule	\$2.25
Grundy	OC	100	H	Buchanan County schedule	\$0.50
Hamilton	OC	100	H	Loudoun County schedule	\$1.10
Haymarket	RV	100	A	Prince William County schedule	\$0.60
Haysi	OC	100	H	Cost with 20% off each year	\$0.40
Hillsville	OC	100	H	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 9 years and over 5%	\$0.72
Independence	OC	100	H	Grayson County schedule	\$0.63
Iron Gate	OC	100	H	Alleghany County schedule	\$1.00
Ivor	RV	100	F, H	Southampton County schedule	\$0.60
Kenbridge	WV	100	H	Lunenburg County schedule	\$1.41
Keysville	OC	100	H	Charlotte County schedule	\$0.60
Kilmarnock	OC	100	H	Lancaster/Northumberland schedules	\$0.16
La Crosse	OC	100	H	Mecklenburg County schedule	\$1.05
Lawrenceville	LV	100	H	Brunswick County schedule	\$1.80
Lebanon	OC	100	A, B, D, H	Russell County schedule	\$0.75
Louisa	OC	100	H	Louisa County schedule	\$0.71
Luray	LV	100	D	Page County schedule	\$0.62
McKenney	OC	100	H	Dinwiddie County schedule	\$0.50
Mineral	WV	100	F	N/A	\$0.48
Monterey	OC	100	A, B, H	Highland County schedule	\$0.35
Narrows	RV	100	H	Giles County schedule	\$1.153
Orange	WV	100	H	Orange County schedule	\$0.83
Pamplin	RV	50	A, B, H	Appomattox County schedule	\$1.00
Pembroke	OC	100	H	Giles County schedule	\$0.625
Pulaski	OC	100	D, H	Pulaski County schedule	\$0.80
Purcellville	OC	100	H	Loudoun County schedule	\$1.05
Remington	LV	100	A, B	1 year 100%, 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$1.10
Rocky Mount	OC	25	H	Franklin County schedule	\$0.51
Round Hill	OC	100	H	Loudoun County schedule	\$1.15
Rural Retreat	OC	100	H	Wythe County schedule	\$0.50
Saint Paul	OC	100	A, H	Wise County schedule	\$0.31
Saltville	LV	100	B, H	Smyth County schedule	\$1.26
Smithfield	LV	100	C	Isle of Wight County schedule	\$1.00
South Boston	OC	100	H	Halifax County schedule	\$2.00
South Hill	OC	100	H	Mecklenburg County schedule	\$1.50
Stanley	RV	100	D	Page County schedule	\$0.75
Stony Creek	OC	100	C	Sussex County schedule	\$0.60
Strasburg	OC	100	H	Shenandoah County schedule	\$1.11

N/A Not applicable.

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

Table 9.7 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2017 (continued)

Locality	Concepts and Tools Used for Tax Purposes			Depreciation Schedule if No Pricing Guide Available	Tax Rate/\$100 Assessed Value
	Value	Percent of Value	Pricing Guides		
Towns (continued)					
Tappahannock	LV	100	C, G	Essex County schedule	\$1.25
Timberville	LV	100	C,D	Rockingham County schedule	\$0.30
Urbanna	RV	35	H	Middlesex County schedule	\$0.65
Victoria	TV	100	A	Lunenburg County schedule	\$0.98
Vinton	RV	100	A	1 year 70%, 60%, 50%, 40%, 30%, 6 years and over 20%	\$1.00
Wakefield	OC	100	H	Sussex County schedule	\$0.86
Warrenton	LV	100	F	Fauquier County schedule	\$1.00
Warsaw	LV	100	A, B, H	Richmond County schedule	\$0.60
West Point	OC	100	A, B, D, H	King William County schedule	\$3.52
Windsor	OC	100	H	Isle of Wight County schedule	\$0.50
Wise	OC	100	H	Wise County schedule	\$0.63
Woodstock	OC	100	H	Shenandoah County schedule	\$0.90
Wytheville	RV	100	A	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 9.8
Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery,
Computer Hardware, and Generating Equipment, 2017**

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
Bristol	10% OC	\$7.00	11% OC	\$7.00	N/A	\$7.00
Buena Vista	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. min. value \$100	\$5.85	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. min. value \$100	\$5.85	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. min. value \$100	\$5.85
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; min. value \$370	\$4.08	20% OC; min. value \$370	\$4.08	20% OC; min. value \$470	\$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 min. value \$200	\$5.60	10% OC min. value \$200	\$5.60	10% OC min. value \$200	\$5.60
Danville	1 year 60%, 50%, 40%, 30%, 20% min.	\$3.50	1 year 60%, 50%, 30%, 20%, 10% min.	\$3.50	N/A	N/A
Emporia	1 year 50%, 45%, 40%, 35%, 30%, 25%, then to 20% min.	\$5.00	1 year 50%, 45%, 40%, 35%, 30%, 25%, then to \$200 min.	\$5.00	N/A	N/A
Fairfax	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$4.13	1 year 65%, 45%, 30%, 10%, 2% min.	\$4.13	N/A	N/A
Falls Church	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.84	1 year 70%, 50%, 35%, 10%, 10%, 5% min.	\$4.84	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.84
Franklin	25% OC; min. value \$100	\$4.50	25% OC; min. value \$100	\$4.50	N/A	N/A
Fredericksburg	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	\$3.40	1 year 80%, 60%, 40%, 20% min.	\$3.40	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	\$3.40
Galax	50% OC	\$2.25	50% OC	\$2.25	N/A	N/A
Hampton	35% OC	\$4.50	35% OC	\$4.50	35% OC	\$4.50
Harrisonburg	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%; min. value \$200	\$2.12	1 year 70%, 50%, 30%, 15%, 10%, 5%, 2% min.	\$2.12	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.12
Hopewell	1 year 60%, 50%, 40%, 30%, 20% min.	\$3.50	1 year 60%, 50%, 40%, 30%, 20% min.	\$3.50	N/A	N/A
Lexington	BV x 25% for items not fully depr.; BV x 10% for fully depr. items	\$4.25	BV x 25% for items not fully depr.; BV x 10% for fully depr. items	\$4.25	BV x 25% for items not fully depr.; BV x 10% for fully depr. items	\$4.25
Lynchburg	1-5 years 30% OC; 25.35% min.	\$3.80	1-5 years 30% OC, 25.35% min.	\$3.80	1-5 years 30% OC, 25.35% min.	\$3.80
Manassas	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.60	1 year 50%, 35%, 20%, 10%, 5% min.	\$1.25	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.60
Manassas Park	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.50	1 year 70%, 60%, 50%, 10% min.	\$3.50	N/A	N/A
Martinsville	25% OC	\$2.30	1 year 70%, 50%, 30%, 15%, 10%, 5% min.	\$2.30	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$1.85
Newport News	33.3% OC	\$4.50	33.3% OC	\$4.50	33.3% OC	\$4.50
Norfolk	40% OC	\$4.25	40% OC	\$4.33	40% OC	\$4.33
Norton	10% OC	\$2.05	10% OC	\$2.05	N/A	N/A

N/A Not applicable.

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

Table 9.8 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2017 (continued)

Locality	Heavy Tools & Machinery*		Computer Hardware*		Generating Equipment*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Cities (continued)						
Petersburg	1 year 40%, 35%, 30%, 25%, 20%; min. value \$200	\$4.40	1 year 40%, 35%, 30%, 25%, 20% min.	\$4.40	N/A	N/A
Poquoson	30% OC	\$4.15	30% OC	\$4.15	30% OC	\$4.15
Portsmouth	1985-current 50% OC 1984-older 25% OC	\$5.00	1985-current 50% OC 1984-older 25% OC	\$5.00	1985-current 50% OC 1984-older 25% OC	\$3.00
Radford	N/A	\$1.76	N/A	\$1.76	N/A	N/A
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% (\$100 min.)	\$3.70
Roanoke	1 year 60%, 50%, 40%, 30%, then 20% to \$100 min.	\$3.45	1 year 60%, 50%, 40%, 30%, then 20% to \$100 min.	\$3.45	1 year 60%, 50%, 40%, 30%, then 20% to \$100 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	10% OC	\$2.90	N/A	\$2.90	N/A	\$2.90
Suffolk	15% OC	\$4.25	20% OC	\$4.25	1-5 years: 20%, 10% min.	\$3.15
Virginia Beach	40% OC	\$4.00	40% OC	\$4.00	40% OC	\$4.00
Waynesboro	40% BV to 20% OC	\$5.00	40% BV to 20% OC	\$5.00	40% BV to 20% OC	\$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%, 20%, 15%, then less 1% yearly to 6%	\$3.63 ^a	1 year 75%, 50%, 25%, 15%, 5% min.	\$3.63 ^a	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%, 45%, 37.5%, 33%, 20% to 80% of previous year to \$200 min.	\$4.20	1 year 60%, 45%, 37.5%, 33%, 20% to 80% of previous year to \$200 min.	\$4.20	N/A	N/A
Amherst	30%; min value \$250	\$3.45	30%; min. value \$250	\$3.45	N/A	N/A
Appomattox	12.5% OC	\$5.13	1 year 50%, 40%, 30% 20%, 10% min.	\$5.13	N/A	N/A
Arlington	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$5.00	1 year 65%, 45%, 30%, 10% min.	\$5.00	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$5.00
Augusta	1 year 40%, 30%, 20% min.	\$2.00	1 year 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5%; min. \$50	\$2.00	1 year 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5%; min. \$50	\$2.00
Bath	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$1,000)	\$0.35	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%; min. \$1,000	\$0.35	N/A	N/A
Bedford	1 year 85%, 80%, 75%, 70%, 65%, 60%, 55%, 45%, 35%, 25% min.	\$1.70	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25% min.	\$1.70	OC less 5% each year to 25% min.	\$1.70
Bland	1 year 50% less 5% each year to 25% min.	\$0.89	50% OC	\$2.29	N/A	N/A
Botetourt	1 year 90%, 70%, 50%, 30%, 10% min.	\$2.71	1 year 90%, 70%, 50%, 30%, 10% min.	\$2.71	1 year 90%, 70%, 50%, 30%, 10% min.	\$2.71
Brunswick	25% OC	\$3.60	25% OC	\$3.60	25% OC	\$3.60
Buchanan	1-3: 80%, 4-6: 60%, 7-9: 40%, 10+: 20%	\$1.95	1 year 90%, 75%, 65%, 40%, 20% min.	\$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	1-9 years 15%, 10-19: 10%, 20+: 5%	\$4.05	N/A	N/A

N/A Not applicable.

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

^a Accomack County has a base rate of \$3.63. There is an additional charge of \$0.09 for its special districts Metompkin, Atlantic, Pungoteague and Lee.

Table 9.8 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2017 (continued)

Locality	Heavy Tools & Machinery*		Computer Hardware*		Generating Equipment*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
Campbell	1-10 years 25%, 15% min.	\$4.45	1-10 years 25%, 15% min.	\$4.45	25% OC	\$3.25
Caroline	1 year 95%, 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% to \$1,600 min.	\$3.80	1-4: 44% OC, 35%, 30%, 25%, then 22% to min. value \$600	\$3.80	N/A	N/A
Carroll	1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	\$1.95	1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	\$1.95	1 year 90%, 85%, 75%, 65%, 55%, 45%, 35%, 30% min.	\$1.95
Charles City	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.75	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.75	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.75
Charlotte	30% OC	\$3.75	45% OC to 10% min.	\$3.75	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	BV of 75%, 60%, 50%, 40%, 30%, 20% multiplied by 0.75	\$4.496	BV of 75%, 60%, 50%, 40%, 30%, 20% multiplied by 0.75	\$4.496	N/A	\$4.496
Craig	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.00	1 year 50%, 30%, 20%, 10% min.	\$3.00	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.20
Culpeper	1 year 70%, 60%, 50%, 40%, 30% then 20% to \$150 min.	\$3.50	1 year 65%, 50%, 40%, 30%, then 20% to \$150 min.	\$3.50	1 year 70%, 60%, 50%, 40%, 30%, then 20% to \$150 min.	\$3.50
Cumberland	20% OC	\$3.75	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
Dickenson	1-3 years: 80%; 4-6: 60%, 7-8: 40% 10+: 20%	\$1.82	BV	\$1.82	N/A	N/A
Dinwiddie	20%; min. value \$100	\$3.30	20%; min. value \$100	\$4.90	20% OC	\$4.90
Essex	50% OC	\$1.20	50% OC	\$1.20	50% OC	\$1.20
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% min.	\$4.57
Fauquier	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$2.30	1 year 60%, 40%, 20%, 10% min.	\$2.30	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$2.30
Floyd	1 year 60%, 50%, 40%, 30%, 20% min.	\$2.95	1 year 60%, 50%, 40%, 30%, 20% min.	\$2.95	N/A	N/A
Fluvanna	20% OC for 10 years	\$2.90	20% OC for 10 years	\$2.90	20% OC for 10 years	\$2.90
Franklin	1 year 75%, 65%, 55%, 45%; min. value \$3,000	\$1.89	1 year 50%, 45%, 40%, 35%, 30%, 25%, 20% min.	\$2.36	1 year 50%, 45%, 40%, 35%, 30%, 25%, 20% min.	\$2.36
Frederick	30% OC	\$4.86	30% OC	\$4.86	30% OC	\$4.86
Giles	50% OC	\$1.98	50% OC	\$1.98	50% OC	\$1.98
Gloucester	1998-current: 30%, 1997-older: 10%	\$2.95	1998-current: 30%, 1997-older: 10%	\$2.95	1998-current: 30%, 1997-older: 10%	\$2.95
Goochland	1 year 60%, 45%, 37.5%, 30%, 20% min.	\$4.00	1 year 60%, 45%, 37.5%, 30%, 20% min.	\$4.00	1-5: 75%, 6-10: 56% 11+: 37%	\$1.00
Grayson	1 year 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, then 20% to \$500 min.	\$1.75	1 year 75%, 50%, 30%, then 20% to \$500 min.	\$1.75	1 year 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, then 20% to \$500 min.	\$1.75
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	\$4.00	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% to \$100 min.	\$5.00	N/A	N/A

N/A Not applicable.

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

Table 9.8 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2017 (continued)

Locality	Heavy Tools & Machinery*		Computer Hardware*		Generating Equipment*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
Halifax	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.85	1 year 50%, 40%, 30%, 20%, 10%, 5%, 1% min.	\$3.85	1991-current: 50% 1990-older: 25%; idle 5%	\$1.26
Hanover	1 year 60%, 50%, 40%, 30%, 20%, 10% min	\$3.57	1 year 65%, 55%, 35%, 24%, 5%, 1% min.	\$3.57	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.57
Henrico	1 year 80%, 73%, 63%, 54%, 46%, 39%, 33%, 28%, 23%, 12% min.	\$3.50	1 year 68%, 45%, 27%, 17%, 10%, 4% min.	\$3.50	1 year 80%, 73%, 63%, 54%, 46%, 39%, 33%, 28%, 23%, 12% min.	\$3.50
Henry	1 year 97%, 87%, 77%, 67%, 57%	\$1.55	1 year 71%, 60%, 50%, 40%, 30%, 20% min.	\$1.55	1 year 97%, 87%, 77%, 67%, 57%	\$1.55
Highland	1 year 40%, less 5% each year to \$100 min.	\$2.50	1 year 40%, less 5% each year to \$100 min.	\$2.50	N/A	N/A
Isle of Wight	40% OC	\$1.75	40% OC	\$4.50	N/A	N/A
James City	25% OC	\$4.00	25% OC	\$4.00	25% OC	\$4.00
King & Queen	1 year 70% less 10% from prior year to 0%	\$1.10	1 year 25% less 10% from prior year to 0%	\$3.94	N/A	N/A
King George	1 year 30%, 25%, 20%, 15%, then 10% to \$200 min.	\$3.50	1 year 30%, 25%, 20%, 15%, then 10% to \$200 min.	\$3.50	1 year 30%, 25%, 20%, 15%, then 10% to \$200 min.	\$3.50
King William	1 year 80%, 60%, 40%, 20%, 10% min.	\$3.65	1 year 80%, 60%, 40%, 20%, 10% min.	\$3.65	1 year 80%, 60%, 40%, 20%, 10% min.	\$3.65
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.	\$2.00	1 year 90%, 70%, 50%, 40%, 30%, 20% min.	\$2.00	N/A	N/A
Loudoun	1 year 50%, 40%, 30%, 20%, 10% min.	\$4.00	1 year 50%, 40%, 30%, 20%, 10% min.	\$4.20	1 year 50%, 40%, 30%, 20%, 10% min.	\$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%, then 10% to \$100 min.	\$1.90	N/A	N/A
Lunenburg	1 year 50%, less 10% every 5 years to 10% min.	\$1.80	1-5: 32.5%, 6-10: 27.5%, 11-15: 25.5%, 16-20: 17.5%, 21+: 12.5%	\$3.60	N/A	N/A
Madison	20% less from prior year to \$100 min.	\$3.10	20% less from prior year to \$100 min.	\$3.10	10% less from prior year to \$100 min.	\$3.10
Mathews	1-10: 30% OC, 11+: 10%	\$2.14	1-10: 30% OC, 11+: 10%	\$2.14	1-10: 30% OC, 11+: 10%	\$2.14
Mecklenburg	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% min.	\$3.36	1 year 80%, 50%, 40%, 20%, 10%, 5% min.	\$3.36	N/A	N/A
Middlesex	10% OC	\$3.50	10% OC	\$3.50	N/A	N/A
Montgomery	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	\$2.55	1 year 80%, 70%, 50%, 10% min.	\$2.55	1 year 80%, 70%, 60%, 50%, 40%, 20% min.	\$2.55
Nelson	1 year 70%, less 10% from prior year to 0%	\$3.45	15% OC	\$3.45	15% OC	\$3.45
New Kent	1-3 years 35%, 4-6: 30%, 7-10: 25%, , 10% min.	\$1.50	1 year 60%, 35%, 10% min.	\$3.75	103 years 55%, 4-6: 30% 7+: 10%	\$3.75
Northampton	1 year 70%, 60%, 50%, 40% 25%, 10% (min. \$200)	\$2.86	N/A	N/A	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.	\$1.35	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	\$3.75	N/A	N/A

N/A Not applicable.

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

Table 9.8 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2017 (continued)

Locality	Heavy Tools & Machinery*		Computer Hardware*		Generating Equipment*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
Orange	1 year 65%, 60%, 55%, 50%, 45%, 40%, 37%, 34%, 31%, 28%, 25% min.	\$2.20	1 year 65%, 60%, 55%, 50%, 45%, 40%, 37%, 34%, 31%, 28%, 25% min.	\$2.20	1 year 65%, 60%, 55%, 50%, 45%, 40%, 37%, 34%, 31%, 28%, 25% min.	\$2.20
Page	1 year 72%, thereafter less 10% previous year	\$4.64	1 year 72%, thereafter less 10% previous year	\$4.64	N/A	N/A
Patrick	1 year 95%, thereafter 10% less prior year to 25%	\$1.71	1 year 95%, 70%, 50%, 20%, 10% min.	\$1.71	N/A	N/A
Pittsylvania	10% OC; min. value \$100	\$8.75	1 year 30%, 27.5% 25%, 23.5%, 20%, 17.5%, 15%, 13.5%, 10%, 7.5%, 5% min.	\$8.75	N/A	\$0.59
Powhatan	1 year 60%, 45%, 37.5%, 30%, then 20% to \$100 min.	\$3.60	1 yr. 60%, 45%, 37.5%, 30%, then 20% to \$100 min.	\$3.60	1 year 60%, 45%, 37.5%, 30%, then 20% to \$100 min.	\$3.60
Prince Edward	20% OC	\$4.50	20% OC	\$4.50	N/A	N/A
Prince George	1 year 60%, 50%, 40%, 30%, 20% min.	\$4.25	1 year 60%, 50%, 40%, 30%, 20% min.	\$4.25	1 year 60%, 50%, 40%, 30%, 20% min.	\$4.25
Prince William	1 year 85%, 75%, 65%, 55%, 45%, 35% 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.	\$2.35	1 year 60%, 45%, 30%, 30%, 2% min.	\$2.35	1-5 years 60%, 6-10 years 40%, 20% min.	\$2.35
Richmond	1 year 40% less 10% annually to \$100 min.	\$3.75	1 year 40% less 10% annually to \$100 min.	\$3.75	N/A	N/A
Roanoke	1 year 60%, 50%, 40%, 30%, 20%, min. \$100	\$3.50	1 year 60%, 50%, 40%, 20%, 10%, \$100 min.	\$3.50	1 year 60%, 50%, 40%, 30%, 20%, min. \$100	\$3.50
Rockbridge	1 year 50%, 40%, 30%, 20%, 10% min.	\$2.55	25% OC	\$4.25	N/A	N/A
Rockingham	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, then 20% to \$100 min.	\$3.00	1 year 70%, 50%, 30%, then 20% to \$100 min.	\$3.00	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, then 20% to \$100 min.	\$3.00
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%	\$1.95	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 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (\$50 min.)	\$3.15	1 year 55%, 50%, 45%, 40%, 25%, 10% (\$50 min.)	\$3.15	N/A	N/A
Smyth	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.30	1 year 80%, 60%, 40%, 20% min.	\$2.30	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.30
Southampton	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, then 10% to \$500 min.	\$1.95	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, then 10% to \$100 min.	\$5.00	N/A	N/A
Spotsylvania	1 year 50%, 45%, 40%, 30%, 20% min.	\$2.00	1 year 50%, 45%, 40%, 30%, 20% min.	\$6.73	1 year 50%, 45%, 40%, 30%, 20% min.	\$6.73
Stafford	1 year 35%, 30%, 25%, 20%, 15% min.	\$5.49	1 year 35%, 30%, 25%, 20%, 15% min.	\$5.49	1 year 35%, 30%, 25%, 20%, 15% min.	\$5.49

N/A Not applicable.

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

Table 9.8 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2017 (continued)

Locality	Heavy Tools & Machinery*		Computer Hardware*		Generating Equipment*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
Surry	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
Sussex	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%; \$130 min.	\$4.85	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%; \$130 min.	\$4.85	N/A	N/A
Tazewell	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% to \$100 min.	\$2.00	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% to \$100 min.	\$2.00	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% to \$100 min.	\$2.00
Warren	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$4.00	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$4.00	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$4.00
Washington	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%; \$100 min.	\$1.70	1 year 80%, 40%, 20%; \$100 min.	\$1.70	N/A	N/A
Westmoreland	80% FMV	\$3.00	80% FMV	\$3.00	80% FMV	\$3.00
Wise	1 year 90% less 10% yearly to 15% min.	\$1.56	1 year 80%, 60%, 40%, 20%, 15% min.	\$1.56	1 year 90% less 10% yearly to 15% min.	\$1.56
Wythe	1-5 years 50%, 20% min.	\$2.27	1-5 years 50%, 20% min.	\$2.27	1-5 years 50%, 20% min.	\$2.27
York	25% OC	\$4.00	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.)						
Abingdon	50%	\$0.76	N/A	\$0.76	N/A	N/A
Altavista	1-10 yrs.: 25%, 11+: 15%	\$2.00	1-10 yrs.: 25%, 11+: 15%	\$2.00	OC	\$2.00
Amherst	N/A	\$0.35	N/A	\$0.35	N/A	N/A
Appomattox	12.5% FMV	\$0.55	100% FMV	\$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.	\$0.85	Done by Nottoway Co.	\$0.85	Done by Nottoway Co.	\$0.85
Bridgewater	Done by Rockingham Co.	\$0.75	Done by Rockingham Co.	\$0.75	N/A	N/A
Brookneal	N/A	\$1.70	N/A	N/A	N/A	N/A
Cedar Bluff	N/A	\$0.35	N/A	N/A	N/A	N/A
Chatham	N/A	\$2.25	N/A	\$2.25	N/A	N/A
Chilhowie	FMV to \$5 min.	\$0.30	1 year 80%, 60%, 40%, 20%, min. \$5.00	\$0.30	N/A	N/A
Christiansburg	10% OC	\$0.45	10% OC	\$0.45	30% OC	\$0.45
Clarksville	OC	\$1.65	OC	\$1.65	OC	\$1.65
Clintwood	% OC to 20% min.	\$0.30	% OC to 20% min.	\$0.30	% OC to 20% min.	\$0.30
Culpeper	1 year 70%, 60%, 50%, 40%, 30% min.	\$1.00	1 year 65%, 50%, 40%, 30%, 20% min.	\$1.00	1 year 70%, 60%, 50%, 40%, 30% min.	\$1.00
Dillwyn	N/A	\$0.28	N/A	N/A	N/A	N/A
Drakes Branch	Done by Charlotte Co.	\$0.37	Done by Charlotte Co.	\$0.37	Done by Charlotte Co.	\$0.37
Dublin	100% OC	\$0.50	100%	\$0.50	100%	\$0.50
Edinburg	N/A	\$1.08	N/A	\$1.08	N/A	N/A
Floyd	N/A	\$0.25	N/A	\$0.25	N/A	N/A
Front Royal	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$0.64	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$0.64	N/A	N/A
Gordonsville	OC	\$0.24	OC	\$0.24	OC	\$0.24
Grundy	BV	\$0.50	BV	\$0.50	BV	\$0.50
Hamilton	N/A	\$1.10	N/A	\$1.10	N/A	N/A
Haymarket	1 year 80%, 65%, 50%, 35%, 20%, 10% min.	\$0.60	1 year 50%, 40%, 30%, 20%, 10% min.	\$0.60	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	\$0.60

N/A Not applicable.

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

Table 9.8 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2017 (continued)

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Towns (continued)						
Haysi	N/A	\$0.40	OC	\$0.40	N/A	\$0.40
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
Independence	OC	\$0.63	OC	\$0.63	OC	\$0.63
Kilmarnock	Done by Lancaster Co. & Northumberland Co.	\$0.16	Done by Lancaster Co. & Northumberland Co.	\$0.16	Done by Lancaster Co. & Northumberland Co.	\$0.16
Lacrosse	N/A	\$1.05	N/A	\$1.05	N/A	\$1.05
Lebanon	1 year 90%, less 20% annually to 50% min.	\$0.75	1 year 90%, less 20% annually to 50% min.	\$0.75	1 year 90%, less 20% annually to 50% min.	\$0.75
Leesburg	N/A	\$1.00	N/A	\$1.00	N/A	\$1.00
Luray	1 year 72%, less 10% yearly; \$100 min.	\$0.62	1 year 72%, less 10% yearly; \$100 min.	\$0.62	N/A	N/A
McKenney	N/A	\$0.50	N/A	\$0.50	N/A	N/A
Orange	N/A	\$0.066	N/A	\$0.83	N/A	\$0.066
Pamplin	N/A	\$1.00	N/A	\$1.00	N/A	\$1.00
Pulaski	1-5 years 60% OC, 6-10 years 40%, 20% min.	\$0.80	1-5 years 60% OC, 6-10 years 40%, 20% min.	\$0.80	1-5 years 60% OC, 6-10 years 40%, 20% min.	\$0.80
Purcellville	FMV	\$0.55	BV	\$0.55	N/A	N/A
Rocky Mount	Done by Franklin Co.	\$0.51	Done by Franklin Co.	\$0.51	Done by Franklin Co.	\$0.51
Round Hill	N/A	\$1.15	N/A	\$1.15	N/A	N/A
Smithfield	40% OC	\$0.15	N/A	\$0.15	N/A	N/A
South Boston	10%	\$2.00	10%	\$2.00	10%	\$2.00
South Hill	Done by Mecklenburg Co.	\$1.05	Done by Mecklenburg Co.	\$1.05	Done by Mecklenburg Co.	\$1.05
Stanley	FMV	\$0.75	FMV	\$0.75	N/A	N/A
Stony Creek	Done by Sussex County	\$0.60	Done by Sussex County	\$0.60	Done by Sussex County	\$0.60
Tappahannock	100% FMV	\$1.25	100% FMV	\$1.25	N/A	N/A
Vinton	1 year 60%, 50%, 40% 30%, 20% min.	\$1.00	1 year 60%, 50%, 40% 20%, 10% min.	\$1.00	N/A	\$1.00
Warrenton	1 year 70%, 60%, 50% 40%, 30%, 20%, 10% min.	\$1.00	1 year 70%, 60%, 50% 40%, 30%, 20%, 10% min.	\$1.00	1 year 70%, 60%, 50% 40%, 30%, 20%, 10% min.	\$1.00
Windsor	BV	\$0.10	BV	\$0.10	BV	\$0.10
Wise	OC	\$0.63	OC	\$0.63	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% min.	\$0.90	N/A	\$0.90
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 9.9
Tangible Personal Property Taxes Related to Business Use for Research and Development,
Furniture and Fixtures, and Biotechnology Equipment, 2017**

Locality	Research & Development*		Business Furniture & Fixtures*		Biotechnology*	
	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% OC , 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.75	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.75	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.75
Bristol	11% OC	\$7.00	11% OC	\$7.00	N/A	\$7.00
Buena Vista	1 year 80% OC, less 10% prior year's value to 10% min. min. value \$100	\$5.85	1 year 80% OC, less 10% prior year's value to 10% min. min. value \$100	\$5.85	1 year 80% OC, less 10% prior year's value to 10% min. min. value \$100	\$5.85
Charlottesville	1 year 25% OC, 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	1 year 25% OC, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	\$4.20
Chesapeake	20% OC; min. \$370	\$4.08	20% OC; min. \$370	\$4.08	20% OC; min. \$370	\$4.08
Colonial Heights	N/A	N/A	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$3.50		
Covington	10% OC; min. \$200	\$5.60	10% OC; min. \$200	\$5.60	10% OC; min. \$200	\$5.60
Danville	N/A	N/A	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$3.50	N/A	N/A
Emporia	N/A	N/A	1 year 50% OC, 45%, 40%, 35%, 30%, 25%, 20% min.	\$5.00	N/A	N/A
Fairfax	N/A	\$4.13	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$4.13	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$4.13
Falls Church	1 year 80% OC, 70%, 60%, 50%, 40%,30%, 20% min.	\$4.84	1 year 80% OC, 70%, 60%, 50%, 40%,30%, 20% min.	\$4.84	1 year 80% OC, 70%, 60%, 50%, 40%,30%, 20% min.	\$4.84
Franklin	N/A	N/A	25% OC	\$4.50	N/A	N/A
Fredericksburg	1 year 90% OC, 80%, 70%, 60%, 45%,30%, 20% min.	\$3.40	1 year 90% OC, 80%, 70%, 60%, 45%, 30%, 20% min.	\$3.40	N/A	N/A
Galax	N/A	N/A	50% OC	\$2.25	N/A	N/A
Hampton	35% OC; min. \$100	\$4.50	35% OC	\$4.50	35% OC	\$4.50
Harrisonburg	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.12	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.12	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.12
Hopewell	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$3.50	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$3.50	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$3.50
Lexington	N/A	N/A	25% to 10% OC	\$4.25	N/A	N/A
Lynchburg	1-5 years 30% OC, 25.35% min.	\$3.80	1-5 years 30% OC, 25.35% min.	\$3.80	1-5 years 30% OC, 25.35% min.	\$3.80
Manassas	1 year 80% OC, 70%, 60%, 50%, 30%, 20% min.	\$3.60	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.60	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.60
Manassas Park	N/A	N/A	1 year 70% OC, 60%, 50%, 40%, 30%, 20% min.	\$3.50	N/A	N/A
Martinsville	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$2.30	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$2.30	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$2.30
Newport News	33.3% OC	\$4.50	33.3% OC	\$4.50	33.3% OC	\$4.50
Norfolk	40% OC	\$4.33	40% OC	\$4.33	40% OC	\$4.33
Norton	N/A	N/A	10% OC	\$2.05	N/A	N/A
Petersburg	N/A	N/A	1 year 40% OC, 35%, 30%, 25%, 20% min.	\$4.40	N/A	N/A
Poquoson	30% OC	\$4.15	30% OC	\$4.15	30% OC	\$4.15
Portsmouth	1985-current 50% OC, 1984-older 25% OC	\$5.00	1985-current 50% OC, 1984-older 25% OC	\$5.00	N/A	N/A
Radford	N/A	\$1.76	N/A	\$1.76	N/A	N/A
Richmond	N/A	N/A	1 year 70% OC, 60%, 50%, 40%, 30%, 20% min.	\$3.70	N/A	N/A

N/A Not applicable.

* See bottom of last page of Table 9.9 for key to abbreviations.

Table 9.9 Tangible Personal Property Taxes Related to Business Use for Research and Development, Furniture and Fixtures, and Biotechnology Equipment, 2017 (continued)

Locality	Research & Development*		Business Furniture & Fixtures*		Biotechnology*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Cities (continued)						
Roanoke	1 year 60% OC, 50%, 40%, 30%, then 20% to min. \$100	\$3.45	1 year 60% OC, 50%, 40%, 30%, then 20% to min. \$100	\$3.45	1 year 60% OC, 50%, 40%, 30%, then 20% to min. \$100	\$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	N/A	\$2.90	N/A	\$2.90	N/A	\$2.90
Suffolk	1-5 20% OC then 10%	\$3.15	20% OC	\$4.25	20% OC	\$4.25
Virginia Beach	40% OC	\$4.00	40% OC	\$4.00	40% OC	\$4.00
Waynesboro	40% BV to 20% OC min.	\$5.00	40% BV to 20% OC	\$5.00	40% BV to 20% OC	\$5.00
Williamsburg	30% OC	\$3.50	30% OC	\$3.50	30% OC	\$3.50
Winchester	1 year 80% OC, 70%, 60%, 50%, 40%, 30% min.	\$4.50	1 year 80% OC, 70%, 60%, 50%, 40%, 30% min.	\$4.50	1 year 80% OC, 70%, 60%, 50%, 40%, 30% min.	\$4.50
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%, 20% min.	\$3.63-\$3.72	N/A	N/A
Albemarle	1 year 25% OC, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	\$4.28	1 year 25% OC, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	\$4.28	1 year 25 OC, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	\$4.28
Alleghany	15% OC	\$5.95	15% OC	\$5.95	15% OC	\$5.95
Amelia	N/A	N/A	1 year 60% OC, 40%, 37%, 33%, 20%, the 80% of previous year	\$4.20	N/A	N/A
Amherst	N/A	N/A	30% OC	\$3.45	N/A	N/A
Appomatox	N/A	N/A	1-5 years: 50% OC, 6-10: 40%, 11-15: 30%, 16+: 15%	\$5.13	N/A	N/A
Arlington	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$5.00	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$5.00	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$5.00
Augusta	1 year 40% OC, 35%, 30%, 25%, 20%, 15%, 10%, 5% (min. \$50)	\$2.00	1 year 40% OC, 35%, 30%, 25%, 20%, 15%, 10%, 5%; min. \$50	\$2.00	1 year 40% OC, 35%, 30%, 25%, 20%, 15%, 10%, 5%; min. \$50	\$2.00
Bath	N/A	N/A	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%; min. \$1,000	\$0.35	N/A	N/A
Bedford	1 year 100% OC, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25% min.	\$1.70	1 year 100% OC, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25% min.	\$1.70	1 year 100% OC, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25% min.	\$1.70
Bland	N/A	N/A	50% OC	\$2.29	N/A	N/A
Botetourt	1 year 90% OC, 70%, 50%, 30%, 10% min.	\$2.71	1 year 90% OC, 70%, 50%, 30%, 10% min.	\$2.71	1 year 90% OC, 70%, 50%, 30%, 10% min.	\$2.71
Brunswick	25% OC	\$3.60	25% OC	\$3.60	25% OC	\$3.60
Buchanan	N/A	N/A	1-3 yrs.: 80% OC, 4-6: 60%, 7-9: 40%, 10+: 20%	\$1.95	N/A	N/A
Buckingham	N/A	N/A	1-9 yrs: 15%, 10-19: 10% 20+: 5%	\$4.05	N/A	N/A
Campbell	1-10 years 25% OC, 15% min.	\$4.45	1-10 years 25% OC, 15% min.	\$4.45	N/A	N/A
Caroline	N/A	N/A	44% OC	\$3.80	N/A	N/A
Carroll	1 year 90% OC, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	\$1.95	1 year 90% OC, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	\$1.95	1 year 90% OC, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	\$1.95
Charles City	1 year 60% OC, 50%, 40%, 30%, 20%, 10% min.	\$3.75	1 year 60% OC, 50%, 40%, 30%, 20%, 10% min.	\$3.75	1 year 60% OC, 50%, 40%, 30%, 20%, 10% min.	\$3.75
Charlotte	N/A	N/A	45% OC to 10% min.	\$3.75	N/A	N/A

N/A Not applicable.

* See bottom of last page of Table 9.9 for key to abbreviations.

Table 9.9 Tangible Personal Property Taxes Related to Business Use for Research and Development, Furniture and Fixtures, and Biotechnology Equipment, 2017 (continued)

Locality	Research & Development*		Business Furniture & Fixtures*		Biotechnology*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
Chesterfield	1 year 70% OC, 50%, 40%, 30%, 20%, 10% min.	\$1.00	1 year 70% OC, 50%, 40%, 30%, 20%, 10% min.	\$3.60	1 year 70% OC, 50%, 40%, 30%, 20%, 10% min.	\$3.60
Clarke	N/A	\$4.496	Depreciated value x 75%	\$4.496	Depreciated value x 75%	\$4.496
Craig	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.20	1 year 50% OC, 30%, 20%, 10% min.	\$3.00	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%	\$2.20
Culpeper	1 year 70% OC, 60%, 50%, 40%, 30%, 20% min.	\$3.50	1 year 70% OC, 60%, 50%, 40%, then 30% to \$200 min.	\$3.50	N/A	N/A
Cumberland	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.50	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.50	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.50
Dickenson	N/A	N/A	FMV	\$1.82	N/A	N/A
Dinwiddie	N/A	N/A	20% OC	\$4.90	N/A	N/A
Essex	50% OC	\$1.20	50% OC	\$1.20	50% OC	\$1.20
Fairfax	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.57	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.57	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.57
Fauquier	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, 10% min.	\$2.30	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, 10% min.	\$2.30	N/A	N/A
Floyd	N/A	N/A	1 year 60%, 50%, 40%, 30%, 20% min.	\$2.95	N/A	N/A
Fluvanna	1-10 years 20% OC, then 0%	\$2.90	1-10: 20% OC, then 0%	\$2.90	1-10: 20% OC, then 0%	\$2.90
Franklin	1 year 50% OC, 45%, 40%, 35%, 30%, 25%, 20% min.	\$2.36	1 year 50% OC, 45%, 40%, 35%, 30%, 25%, 20% min.	\$2.36	1 year 50% OC, 45%, 40%, 35%, 30%, 25%, 20% min.	\$2.36
Frederick	1 year 60% OC, 50%, 40%, 30%; min. value \$200	\$2.00	30% OC	\$4.86	30% OC	\$4.86
Giles	50% OC	\$1.98	50% OC	\$1.98	50% OC	\$1.98
Gloucester	1998-current: 30% OC 1997-older: 10% OC	\$2.95	1998-current: 30% OC, 1997-older: 10% OC	\$2.95	N/A	N/A
Goochland	1 year 60% OC, 45%, 37.5%, 30%, 20% min.	\$4.00	1 year 60% OC, 45%, 37.5%, 30%, 20% min.	\$4.00	1 year 60% OC, 45%, 37.5%, 30%, 20% min.	\$4.00
Grayson	1 year: 75% OC, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% min.	\$1.75	1 year: 75% OC, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% min.	\$1.75	1 year: 75% OC, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% min.	\$1.75
Greene	N/A	N/A	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$5.00	N/A	N/A
Greensville	N/A	N/A	1 year 50% OC, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% min.	\$5.00	N/A	N/A
Halifax	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.85	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.85	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.85
Hanover	1 year 60% OC, 50%, 40%, 30%, 20%, 10% min.	\$3.57	1 year 60% OC, 50%, 40%, 30%, 20%, 10% min.	\$3.57	1 year 66% OC, 55%, 35%, 24%, 5%, 1% min.	\$3.57
Henrico	1 year 80% OC, 73%, 63%, 55%, 47%, 40%, 33%, 28%, 24%, 12% min.	\$3.50	1 year 80% OC, 73%, 63%, 55%, 47%, 40%, 33%, 28%, 24%, 12% min.	\$3.50	1 year 80% OC, 73%, 63%, 55%, 47%, 40%, 33%, 28%, 24%, 12% min.	\$3.50
Henry	1 year 97% OC, 87%, 77%, 67%, 57%	\$1.55	1 year 97% OC, 87%, 77%, 67%, 57%	\$1.55	N/A	N/A
Highland	N/A	N/A	1 year 40%, less 5% each year.	\$2.25	N/A	N/A
Isle of Wight	N/A	N/A	40% OC	\$4.50	N/A	N/A
James City	25% OC	\$4.00	25% OC	\$4.00	25% OC	\$4.00
King & Queen	N/A	N/A	1 year 25%, less 10% of previous year thereafter	\$3.94	N/A	N/A
King George	1 year 30% OC, 25%, 20%, 15%, 10% min.	\$3.50	1 year 30% OC, 25%, 20%, 15%, 10% min.	\$3.50	1 year 30% OC, 25%, 20%, 15%, then 10% to \$200 min.	\$3.50
King William	1 year 80% OC, 60%, 40%, 20%, 10% min.	\$3.65	1 year 80% OC, 60%, 40%, 20%, 10% min.	\$3.65	1 year 80% OC, 60%, 40%, 20%, 10% min.	\$3.65

N/A Not applicable.

* See bottom of last page of Table 9.9 for key to abbreviations.

Table 9.9 Tangible Personal Property Taxes Related to Business Use for Research and Development, Furniture and Fixtures, and Biotechnology Equipment, 2017 (continued)

Locality	Research & Development*		Business Furniture & Fixtures*		Biotechnology*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
Lancaster	N/A	N/A	BV	\$1.52	N/A	N/A
Lee	N/A	N/A	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.00	N/A	N/A
Loudoun	1 year 50% OC, 40%, 30%, 20%, 10% min.	\$2.75	1 year 50% OC, 40%, 30%, 20%, 10% min.	\$4.20	1 year 50% OC, 40%, 30%, 20%, 10% min.	\$4.20
Louisa	N/A	N/A	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$1.90	N/A	N/A
Lunenburg	N/A	N/A	1-5 yrs.: 32.5% OC, 6-10: 27.5%, 11-15: 22.5% 16-20: 17.5%, 21+: 12.5%	\$3.60	N/A	N/A
Madison	N/A	N/A	BV to 10%; \$100 min.	\$3.10	N/A	N/A
Mathews	1-10 years: 30% OC, 11+ years: 10%	\$2.14	1-10 years: 30% OC, 11+ years: 10%	\$2.14	1-10 years: 30% OC, 11+ years: 10%	\$2.14
Mecklenburg	N/A	N/A	1 year 80% OC, 60%, 50%, 40%, 30%, 20%, 15% min.	\$3.36	N/A	N/A
Middlesex	N/A	N/A	35% OC	\$3.50	N/A	N/A
Montgomery	1 year 80% OC, 70%, 60%, 50%, 40%, 30% min.	\$2.55	1 year 80% OC, 70%, 60%, 50%, 40%, 30% min.	\$2.55	N/A	N/A
Nelson	15% OC	\$3.45	15% OC	\$3.45	15% OC	\$3.45
New Kent	1-3 years 55% OC, 4-6 years 30%, 10% min.	\$3.75	1-3 years 55% OC, 4-6 years 30%, 10% min.	\$3.75	1-3 years 55% OC, 4-6 years 30%, 10% min.	\$3.75
Northampton	1 year 70% OC, 60%, 50%, 40%, 25%, 10% min.	\$3.90	1 year 70% OC, 60%, 50%, 40%, 25%, 10% min.	\$3.90	N/A	N/A
Northumberland	40% OC	\$3.60	40% OC	\$3.60	25% OC	\$3.60
Nottoway	N/A	N/A	1 year 80% OC, 70%, 55%, 40%, 25%, 10% min.	\$3.75	N/A	N/A
Orange	1 year 65% OC, 60%, 55%, 50%, 45%, 40%, 37%, 34%, 31%, 28%, 25% min.	\$2.20	1 year 65% OC, 60%, 55%, 50%, 45%, 40%, 37%, 34%, 31%, 28%, 25% min.	\$2.20	N/A	N/A
Page	N/A	N/A	1 year 72% OC, less 10% prior year to \$100 min.	\$4.64	N/A	N/A
Patrick	N/A	N/A	1 year 95% OC, 85.5%, 77%, 69.3%, 62%, 56%, 50.5%, 45.4%, 41%, 36.8%, 33%, 29.8%, 26.8%, 25% min.	\$1.71	N/A	N/A
Pittsylvania	1 year 30% OC, 27.5%, 25%, 23.5%, 20%, 17.5%, 15%, 13.5%, 10%, 7.5%, 5% min.	\$8.75	1 year 30% OC, 27.5%, 25%, 23.5%, 20%, 17.5%, 15%, 13.5%, 10%, 7.5%, 5% min.	\$8.75	1 year 30% OC, 27.5%, 25%, 23.5%, 20%, 17.5%, 15%, 13.5%, 10%, 7.5%, 5% min.	\$8.75
Powhatan	1 year 60% OC, 45%, 37.5%, 30%, 20% min. to \$100	\$3.60	1 year 60% OC, 45%, 37.5%, 30%, 20% min.	\$3.60	1 year 60% OC, 45%, 37.5%, 30%, 20% min.	\$3.60
Prince Edward	20% OC	\$4.50	20% OC	\$4.50	20% OC	\$4.50
Prince George	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$4.25	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$4.25	N/A	N/A
Prince William	1 year 85% OC, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	\$1.00	1 year 85% OC, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	\$3.70	N/A	N/A
Pulaski	1-5 years 60% OC, 6-10 years 40%, 20% min.	\$2.35	1-5 years 60% OC, 6-10 years 40%, 20% min.	\$2.35	1-5 years 60% OC, 6-10 years 40%, 20% min.	\$2.35
Richmond	N/A	N/A	1 year 40% to min. \$100	\$3.75	N/A	N/A

N/A Not applicable.

* See bottom of last page of Table 9.9 for key to abbreviations.

Table 9.9 Tangible Personal Property Taxes Related to Business Use for Research and Development, Furniture and Fixtures, and Biotechnology Equipment, 2017 (continued)

Locality	Research & Development*		Business Furniture & Fixtures*		Biotechnology	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
Roanoke	N/A	N/A	1 year 60%, 50%, 40%, 30%, then 20% to \$100 min.	\$3.50	N/A	N/A
Rockbridge	25% OC	\$4.25	25% OC	\$4.25	N/A	N/A
Rockingham	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. to \$100	\$3.00	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. to \$100	\$3.00	N/A	N/A
Russell	N/A	N/A	0-1: 90% OC, 2-3: 80%, 4-5: 70%, 6-7: 60%, 8-10: 50%, 11-14: 40%, 15+: 30%	\$1.95	N/A	N/A
Scott	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30% min.	\$0.72	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30% min.	\$0.72	N/A	N/A
Shenandoah	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.15	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.15	N/A	N/A
Smyth	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.30	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.30	N/A	N/A
Southampton	N/A	N/A	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$5.00	N/A	N/A
Spotsylvania	1 year: 50% OC, 45%, 40%, 30%, 20% min.	\$6.73	1 year: 50% OC, 45%, 40%, 30%, 20% min.	\$5.95	N/A	N/A
Stafford	1 year 35% OC, 30%, 25%, 20%, 15% min.	\$5.49	1 year 35% OC, 30%, 25%, 20%, 15% min.	\$5.49	1 year 35% OC, 30%, 25%, 20%, 15% min.	\$5.49
Surry	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$4.00	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$4.00	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$4.00
Sussex	N/A	N/A	1 year 90%, 80%, 70%, 60%, 50% 40%, 30%, 20%, 10% min.	\$4.85	N/A	N/A
Tazewell	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min. min. value \$100	\$2.00	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min. min. value \$100	\$2.00	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min. min. value \$100	\$2.00
Warren	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, 10% min.	\$4.00	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, 10% min.	\$4.00	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, 10% min.	\$4.00
Washington	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. to \$100	\$1.70	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$1.70	N/A	N/A
Westmoreland	80% FMV	\$3.00	80% FMV	\$3.00	80% FMV	\$3.00
Wise	1 year 90% OC, less 10% each year to 15%	\$1.56	1 year 90% OC, less 10% each year to 15%	\$1.56	1 year 90% OC, less 10% each year to 15%	\$1.56
Wythe	1-5 years 50% OC, 6+: 20% to \$500 min.	\$2.27	1-5 years 50% OC, 20% min.	\$2.27	1-5 years 50% OC, 20% min.	\$2.27
York	25% OC; min. \$100	\$4.00	25% OC; min. \$100	\$4.00	25% OC; min. \$100	\$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.)						
Abingdon	N/A	N/A	N/A	\$0.76	N/A	N/A
Altavista	N/A	N/A	1-10 years.: 25% OC, 11+ years: 15%	\$2.00	N/A	N/A
Amherst	N/A	N/A	N/A	\$0.35	N/A	N/A
Ashland	1 year 60% OC, 50%, 40%, 30%, 20%, 10% min.	\$0.77	1 year 60% OC, 50%, 40%, 30%, 20%, 10% min.	\$0.77	N/A	N/A
Blackstone	Done by Nottoway Co.	\$0.85	Done by Nottoway Co.	\$0.85	N/A	N/A

N/A Not applicable.

* See bottom of last page of Table 9.9 for key to abbreviations.

Table 9.9 Tangible Personal Property Taxes Related to Business Use for Research and Development, Furniture and Fixtures, and Biotechnology Equipment, 2017 (continued)

Locality	Research & Development*		Business Furniture & Fixtures*		Biotechnology	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Towns (continued)						
Bridgewater	N/A	N/A	Done by Rockingham Co.	\$0.75	N/A	N/A
Cedar Bluff	N/A	N/A	N/A	\$0.35	N/A	N/A
Chatham	N/A	N/A	N/A	\$2.25	N/A	N/A
Chilhowie	% OC to \$5 min.	\$0.20	10% OC	\$0.30	N/A	N/A
Christiansburg	30% OC annually to \$100 min.	\$0.45	30% OC annually to \$100 min.	\$0.45	30% OC annually to \$100 min.	\$0.45
Clarksville	OC	\$1.65	N/A	\$1.65	N/A	N/A
Clifton Forge	N/A	N/A	FMV	\$3.35	N/A	N/A
Clintwood	N/A	N/A	N/A	\$0.30	N/A	N/A
Culpeper	1 year 70% OC, 60%, 50%, 40%, 30% min.	\$1.00	1 year 70% OC, 60%, 50%, 40%, 30% min.	\$1.00	N/A	N/A
Dillwyn	N/A	N/A	N/A	\$0.28	N/A	N/A
Drakes Branch	Done by Charlotte Co.	\$0.37	Done by Charlotte Co.	\$0.37	Done by Charlotte Co.	\$0.37
Dublin	N/A	\$0.50	100%	\$0.50	N/A	N/A
Eastville	N/A	N/A	FMV	\$0.025	N/A	N/A
Edinburg	N/A	N/A	N/A	\$1.08	N/A	N/A
Floyd	N/A	N/A	N/A	\$0.25	N/A	N/A
Front Royal	N/A	N/A	N/A	\$0.64	N/A	N/A
Gordonsville	OC	\$0.24	OC	\$0.24	N/A	\$0.24
Grundy	N/A	N/A	FMV	\$0.50	N/A	N/A
Hamilton	N/A	N/A	N/A	\$1.10	N/A	N/A
Haymarket	1 year 85% OC, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	\$0.60	N/A	\$0.60	N/A	N/A
Haysi	10% OC	\$0.40	N/A	\$0.40	N/A	\$0.40
Hillsville	1 year 90% OC, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	\$0.72	1 year 90% OC, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	\$0.72	N/A	N/A
Independence	N/A	\$0.63	N/A	\$0.63	N/A	\$0.63
Kilmarnock	Done by Lancaster and Northumberland counties	\$0.16	Done by Lancaster and Northumberland counties	\$0.16	Done by Lancaster and Northumberland counties	\$0.16
La Crosse	N/A	\$1.05	N/A	\$1.05	N/A	\$1.05
Lebanon	Less 20% annually to 50% OC min.	\$0.75	Less 20% annually to 50% OC min.	\$0.75	Less 20% annually to 50% OC min.	\$0.75
Leesburg	N/A	\$1.00	N/A	\$1.00	N/A	\$1.00
Luray	N/A	N/A	1 year 72% OC, less 10% of previous year to \$100	\$0.62	N/A	N/A
McKenney	N/A	N/A	N/A	\$0.50	N/A	N/A
Orange	N/A	\$0.066	N/A	\$0.83	N/A	\$0.066
Pamplin	N/A	N/A	N/A	\$1.00	N/A	N/A
Purcellville	N/A	N/A	FMV	\$0.55	N/A	N/A
Rocky Mount	Done by Franklin County	\$0.51	Done by Franklin County	\$0.51	Done by Franklin County	\$0.51
Round Hill	N/A	N/A	N/A	\$1.15	N/A	N/A
Rural Retreat	N/A	N/A	70% OC, less 10% annually to 20% min.	\$0.50	N/A	N/A
Smithfield	N/A	N/A	N/A	\$1.00	N/A	N/A
South Boston	10% OC	\$2.00	10% OC	\$2.00	10% OC	\$2.00
South Hill	Done by Mecklenburg Co.	\$1.05	Done by Mecklenburg Co.	\$1.05	Done by Mecklenburg Co.	\$1.05
Stanley	N/A	N/A	N/A	\$0.75	N/A	N/A
Stony Creek	Done by Sussex County	\$0.60	Done by Sussex County	\$0.60	Done by Sussex County	\$0.60
Vinton	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$1.00	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$1.00	N/A	N/A
Warrenton	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, 10% min.	\$1.00	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, 10% min.	\$1.00	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, 10% min.	\$1.00
Windsor	N/A	N/A	BV	\$0.10	N/A	N/A
Wise	N/A	N/A	OC	\$0.63	N/A	N/A
Woodstock	N/A	\$0.90	N/A	N/A	N/A	N/A
Wytheville	1-5: 50% OC, 20% min.	\$0.28	N/A	\$0.28	N/A	N/A

N/A Not applicable.

Key to abbreviations:

BV: Book Value; DC: Depreciated Cost; FMV: Fair Market Value; OC: Original Cost

Table 9.10
Tangible Personal Property Taxes for Livestock and Farm Equipment, 2017

Locality	Livestock*		Farm Equipment*	
	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.)				
Bristol	11%OC	\$7.00	11% OC	\$7.00
Chesapeake	12% OC; min. \$370	\$4.08	12% OC; min \$370	\$4.08
Franklin	N/A	N/A	25% OC; min. \$100	\$4.50
Fredericksburg	N/A	N/A	1 yr. 90% OC, 80%, 70%, 60%, 45%, 30%, 20% min.	\$3.40
Harrisonburg	20% OC; min. \$200	\$2.12	20% OC; min. \$200	\$2.12
Newport News	85% OC, less 5% annually to \$0	\$4.50	85% OC, less 5% annually to \$0	\$4.50
Salem	N/A	N/A	1 yr. 70% OC, 60%, 50%, 40%, 30%, then 25% to \$225 min.	\$3.20
Counties (Note: All cities responded to this survey. Those that answered "not applicable" to all items in this table are excluded.)				
Accomack	N/A	N/A	15% OC, 14%, 13%, 12%, 11%, 10%, 9%, 8%, 7%, 6%, 5%, 4%	\$3.63-\$3.72
Caroline	N/A	N/A	1-4 years: 24%, then 22% min. to \$400	\$3.80
Charles City	100% FMV	\$3.75	100% FMV; \$200 min. value	\$3.75
Charlotte	N/A	N/A	30% OC to 10% min.	\$3.75
Clarke	N/A	N/A	Depreciated value x 75%	\$4.496
Essex	N/A	N/A	50% OC to \$100 min.	\$1.20
Henry	25% OC	\$1.55	1 year 97%, 87%, 77% 67% to 57% min.	\$1.55
King & Queen	N/A	N/A	70% OC, less 10% each year	\$1.10
Mathews	N/A	N/A	1-10 years: 30% OC, 10%	\$2.14
Middlesex	\$200 per head	\$3.50	10% OC	\$3.50
Northampton	N/A	N/A	1 yr. 70% OC, 60%, 50%, 40%, 25%, 10% min.	\$1.43
Northumberland	10% OC; min. \$150	\$3.60	10% OC	\$3.60
Prince William	N/A	N/A	1 yr. 85% OC, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	\$0.00001 ^a
Richmond	N/A	\$3.75	40% OC, less 10% each year to min. value \$100	\$3.75
Rockingham	N/A	N/A	8 year, 10% str. line	\$0.44
Southampton	Hogs \$30/head; cows \$50/head; horses \$100/head	\$5.00	BV to \$200 min. Seasonal equip. LV	\$1.95 \$1.25
Sussex	Varies	\$4.85	N/A	N/A
Washington	N/A	N/A	1 yr. 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 8-10: 20%, then 0%	\$1.70
Westmoreland	FMV	\$1.25	FMV	\$1.25
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.)				
Bridgewater	N/A	N/A	Done by Rockingham Co.	\$0.75
Cedar Bluff	N/A	N/A	Done by Tazewell Co.	\$0.35
Chilhowie	N/A	N/A	Done by Smyth Co.	\$0.30
Christiansburg	N/A	N/A	Done by Montgomery Co.	\$0.45
Colonial Beach	N/A	N/A	Done by Westmoreland Co.	\$2.60
Haysi	N/A	N/A	Done by Dickenson Co.	\$0.40
Kilmarnock	Done by Lancaster Co. and Northumberland Co.	\$0.16 \$0.40	Done by Lancaster Co. and Northumberland Co.	\$0.16 \$0.40
La Crosse	N/A	N/A	N/A	\$1.05
Lebanon	N/A	N/A	Done by Russell Co.	\$0.75
Rocky Mount	Done by Franklin Co.	\$0.51	Done by Franklin Co.	\$0.51

N/A Not applicable.

* See bottom of last page of Table 9.10 for key to abbreviations.

^a Rate verified by Prince William County.

Table 9.10 Tangible Personal Property Taxes for Livestock and Farm Property, 2017 (continued)

Locality	Livestock		Farm Equipment	
	Basis	Rate/\$100	Basis	Rate/\$100
Towns (continued)				
South Hill	N/A	N/A	Done by Mecklenburg Co.	\$1.50
Stanley	N/A	N/A	Done by Page Co.	\$0.75
Stony Creek	Done by Sussex Co.	\$0.60	N/A	N/A
Tappahannock	N/A	N/A	50% FMV	\$0.25
Windsor	N/A	N/A	Done by Isle of Wight Co.	\$0.10
Wise	N/A	N/A	Done by Wise Co.	\$0.63
N/A Not applicable.				
Key to Abbreviations:				
BV: Book Value; DC: Depreciated Cost; FMV: Fair Market Value; LV: Loan Value; OC: Original Cost				

**Table 9.11
Tangible Personal Property Taxes for Boats and Aircraft, 2017**

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	\$5.00	N/A	\$0.00001	N/A	N/A
Bristol	BV	\$2.10	BV	\$2.10	11% OC	\$7.00
Buena Vista	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. min. value \$100	\$5.85	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. min. value \$100	\$5.85	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$5.85
Charlottesville	ABOS; min. value \$100	\$4.20	ABOS; min. value \$100	\$4.20	N/A	N/A
Chesapeake	ABOS; min. value \$16,670	\$0.09	ABOS; min. value \$16,670	\$0.09	20% OC min. value \$2,590	\$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	N/A	N/A	NADA 55% RV min. value \$200	\$5.60	N/A	N/A
Danville	BV	\$3.50	BV	\$3.50	BV	\$0.30
Emporia	30% OC	\$5.00	N/A	N/A	N/A	N/A
Fairfax	OC	\$4.13	OC	\$4.13	OC	\$4.13
Falls Church	ABOS, % OC	\$4.84	ABOS, % OC	\$4.84	N/A	N/A
Franklin	N/A	N/A	25% OC min. value \$100	\$4.50	N/A	N/A
Fredericksburg	N/A	N/A	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	\$3.40	N/A	N/A
Hampton	1 yr. 80% OC, then less 10% prior yr. value to \$100 min.	\$1.00 ^a	1 yr. 80% OC, then less 10% prior yr. value to \$100 min.	\$1.00 ^a	1 yr. 80% OC, thereafter less 10% prior yr. value to \$100 min.	\$1.00
Harrisonburg	1 yr. 90% OC, 80%, 70%, 60%, 50%, 40%, 30% min.	\$3.50	1 yr. 90% OC, 80%, 70%, 60%, 50%, 40%, 30% min.	\$3.50	1 yr. 90% OC, 80%, 70%, 60%, 50%, 40%, 30% min.	\$3.50
Hopewell	1 yr. 35% OC, 2-7: 30%, 8-13:25%, 14-22: 15% 23+: 10%	\$3.50	ABOS: 65% RV	\$3.50	New: 60% OC, 1 yr. 50%, 40%, 30%, 20% min.	\$3.50
Lexington	85% OC to \$200 min.	\$4.25	85% OC to \$200 min.	\$4.25	25% OC to 10%	\$4.25
Lynchburg	ABOS min. value \$100	\$3.80	ABOS min. value \$100	\$3.80	1 yr. 90% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% then 90% prev. yr. to \$100	\$3.80
Manassas	DS	\$3.60	NADA	\$3.60	Aircraft Blue Book RV	\$0.0001
Manassas Park	NADA or OC	\$3.50	NADA or OC	\$3.50	N/A	N/A
Martinsville	ABOS Min. value \$125	\$2.30	NADA or OC min. value \$125	\$2.30	N/A	N/A
Newport News	1 year 85%, thereafter less 5% of prior year's value to \$10,000 min.	\$0.90	ABOS or % OC min. value \$200	\$1.00	Aircraft Digest: 100% BV min. value \$1,000	\$2.10
Norfolk	ABOS ; commercial craft only	\$1.50	ABOS	\$0.50 ^b	20% of base avg. from Blue Book. \$250 min.	\$2.40
Norton	FMV	\$2.05	FMV	\$2.05	N/A	N/A
Petersburg	ABOS	\$4.40	ABOS	\$4.40	N/A	N/A
Poquoson	ABOS	\$0.00001	ABOS	\$0.00001	N/A	N/A
Portsmouth	ABOS	\$0.50	ABOS	\$0.50	50% OC	\$5.00
Radford	NADA	\$2.44	NADA	\$2.44	N/A	N/A
Richmond	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.70	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.70	N/A	N/A
Roanoke	ABOS	\$3.45	ABOS	\$3.45	OC; min. value \$225	\$1.06

N/A Not applicable.

* See bottom of last page of Table 9.11 for key to abbreviations.

[†] Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

^a Hampton City reports that the rate only applies to commercial craft. Non-commercial craft have a rate of \$0.000001/\$100.

^b Norfolk City reports that the rate applies to non-commercial/pleasure boats of all sizes.

Table 9.11 Tangible Personal Property Taxes for Boats and Aircraft, 2017 (continued)

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]
Cities (continued)						
Salem	New 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.20	New 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.20	New 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.20
Staunton	7 year str. line to 15% min.	\$2.90	7 year str. line to 15% min.	\$2.90	N/A	N/A
Suffolk	ABOS	\$1.50	ABOS	\$1.50	20% OC	\$0.58
Virginia Beach	NADA marine	\$1.50	NADA marine	\$0.00001	1-10 yrs.: 3%, 11+: 1.5%	\$4.00
Waynesboro	1 year 40%, 30%, 20% min.	\$5.00	1 year 40%, 30%, 20% min.	\$5.00	N/A	N/A
Williamsburg	N/A	N/A	LV	\$3.50	N/A	N/A
Winchester	N/A	N/A	NADA TV	\$4.50	N/A	N/A
Counties (Note: All counties responded to this survey. Those that answered "not applicable" for all items in the table are excluded.)						
Accomack ^c	1 year 30%, 28%, 26%, 24%, 22%, 20%, 18%, 16%, 14%, 12%, 10%, 8%, 6%, 4%, 2% min.	\$3.63	ABOS or NADA	\$3.63	Aircraft Blue Book	\$3.63
Albemarle	1 year 90%, thereafter 90% of prior year's value to \$200 min. 1901-80: flat \$100	\$4.28	1 year 90%, thereafter 90% of prior year's value to \$200 min. 1901-79: flat \$100	\$4.28	12.5% OC; 90% of prior assessed value thereafter min. value \$1,000	\$4.28
Alleghany	N/A	N/A	20% OC	\$5.95	12% OC	\$5.95
Amelia	1 year 60%, 45%, 37.5%, 33%, 20%, then 80% of prior year	\$4.20	1 year 60%, 45%, 37.5%, 33%, 20%, then 80% of prior year	\$4.20	1 year 60%, 45%, 37.5%, 33%, 20%, then 80% of prior year	\$4.20
Amherst	1 year 80%, thereafter less 10% prior year's value to \$250 min.	\$3.45	1 year 80%, thereafter less 10% prior year's value to \$250 min.	\$3.45	N/A	N/A
Appomattox	50% avg. RV	\$5.13	50% avg. RV	\$5.13	50% avg. RV	\$5.13
Arlington	NADA or % OC min. value \$100	\$5.00	NADA or % OC min. value \$100	\$5.00	Aircraft Blue Book	\$5.00
Augusta	OC	\$2.50	OC	\$2.50	Aircraft Blue Book	\$2.50
Bath	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%; min. \$1,000	\$0.35	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%; min. \$1,000	\$0.35	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%; min. \$1,000	\$0.35
Bedford	ABOS	\$2.35	ABOS	\$2.35	N/A	\$2.35
Bland	N/A	\$2.29	Vessel Valuation Svc.	\$2.29	% OC	\$2.29
Botetourt	1 year 90%, 70%, 50%, 30%, 10% min.	\$2.71	1 year 90%, 70%, 50%, 30%, 10% min.	\$2.71	1 year 90%, 70%, 50%, 30%, 10% min.	\$2.71
Brunswick	ABOS	\$3.60	ABOS	\$3.60	25% OC	\$3.60
Buchanan	1 year 85%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10% min.	\$1.95	1 year 85%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10% min.	\$1.95	FMV	\$1.95
Buckingham	NADA	\$4.05	NADA	\$4.05	Aircraft Blue Book	\$0.55
Campbell	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7-20 years: 20%, 21+ years: 10%	\$4.45	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7-20 years: 20%, 21+ years: 10%	\$4.45	1 year 13.9%, 12.4%, 10.8%, 9.3%, 7.7%, 6.2% min.	\$4.45
Caroline	N/A	N/A	ABOS; to \$600 min.	\$3.80	1 year 100%, 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%; min. \$4,000	\$3.80
Carroll	1 year 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min.	\$1.95	1 year 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min.	\$1.95	1 year 60%, 55%, 50% min.	\$1.95
Charles City	100% ABOS	\$3.75	100% ABOS	\$3.75	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.75
Charlotte	80% OC to 10% min.	\$3.75	80% OC to 10% min.	\$3.75	80% OC to 10% min.	\$3.75

N/A Not applicable.

* See bottom of last page of Table 9.11 for key to abbreviations.

† Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

^c Accomack County divides itself into several districts. The tax rates vary among districts: District 2 (Atlantic), 3 (Metompkin), 4 (Lee), and 5 (Pungoteague), \$3.72; District 6 (Chincoteague), \$3.63. District 1 (Islands), no longer exists.

Table 9.11 Tangible Personal Property Taxes for Boats and Aircraft, 2017 (continued)

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100†	Basis	Rate/\$100†	Basis	Rate/\$100†
Counties (continued)						
Chesterfield	1 year 70%, 50%, 40%, 30%, 20%, 10% min.	\$3.60	1 year 70%, 50%, 40%, 30%, 20%, 10% min.	\$3.60	Aircraft Blue Book	\$0.50
Clarke	75% multiplied by BV of 75%, 60%, 50%, 40%, 30% 20% min.	\$4.496	75% multiplied by BV of 75%, 60%, 50%, 40%, 30% 20% min.	\$4.496	100% WV Aircraft Blue Book	\$4.496
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 min. value \$100	\$1.50	100% low-trade ABOS min. value \$100	\$1.50	Aircraft Blue Book min. value \$2,000	\$0.0001
Cumberland	1 year 80%, then less 10% prior value to 20% min.	\$4.50	1 year 80%, then less 10% prior value to 20% min.	\$4.50	Aircraft Blue Book	\$0.50
Dickenson	N/A	N/A	BV	\$1.82	DC	\$1.82
Dinwiddie	Marine Blue Book min. value \$100	\$4.90	Marine Blue Book min. value \$100	\$4.90	N/A min. value \$100	N/A
Essex	50% FMV	\$4.00	50% FMV	\$4.00	50% FMV	\$4.00
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	\$0.0001
Floyd	1 year 70%, thereafter less 10% prior year's value, 20% min.	\$2.95	1 year 70%, thereafter less 10% prior year's value, 20% min.	\$2.95	1 year 70%, thereafter less 10% prior year's value, 20% min.	\$2.95
Fluvanna	100% avg. TV	\$4.35	Marine Blue Book	\$4.35	1-10 years: 20% OC	\$4.35
Franklin	100% low BV	\$2.36	100% low BV	\$2.36	100% low BV	\$2.36
Frederick	N/A	N/A	Blue Book or NADA	\$4.86	Aircraft Blue Book	\$0.01
Giles	100% BV	\$1.98	100% BV	\$1.98	N/A	N/A
Gloucester	N/A	\$0.00001	N/A	\$0.00001	30% OC	\$2.95
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; min. value \$500	\$1.75	FMV; min value \$500	\$1.75	FMV; min value \$500	\$1.75
Greensville	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 37.5%, 35%, 32.5%, 30%, 20%, 17.5%, 15% min.	\$5.00	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 37.5%, 35%, 32.5%, 30%, 20%, 17.5%, 15% min.	\$5.00	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% min.	\$0.0001
Halifax	1 year 80%, less 10% each year to 10% min.	\$3.85	1 year 80%, less 10% each year to 10% min.	\$3.85	1 year 80%, less 10% each year to 10% min.	\$3.85
Hanover	ABOS	\$3.57	ABOS; min. value \$300	\$3.57	Aircraft Blue Book; min. value \$300	\$0.50
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.	\$0.50
Henry	NADA TV	\$1.55	NADA TV	\$1.55	Aircraft Blue Book	\$1.55
Highland	N/A	N/A	1 year 40%, 5% depreciation per year, to \$300 min.	\$2.50	N/A	N/A
Isle of Wight	ABOS	\$0.32	ABOS	\$1.00	Aircraft Blue Book LV	\$1.00
James City	50% BV	\$1.00	50% BV	\$3.50	25% BV	\$4.00
King & Queen	TV	\$3.94	TV	\$3.94	40% RV	\$3.94
King George	1 year 80%, less 5% each year to 10% min.	\$3.50	1 year 80%, less 5% each year to 10% min.	\$3.50	1 year 80%, less 5% each year to 10% min.	\$3.50
King William	Buck boats guide	\$3.65	NADA guide	\$3.65	Airpac Guide	\$1.30
Lancaster	100%	\$0.00001	100%	\$0.00001	100%	\$1.52
Lee	100% FMV	\$2.00	100% FMV	\$2.00	100% FMV	\$2.00
Loudoun	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.20	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.20	Blue Book: avg. WV	\$0.01
Louisa	N/A	N/A	NADA WS	\$2.43	100% FMV Blue Book	\$0.48
Lunenburg	100% TV	\$3.60	100% TV	\$3.60	100% FMV	\$2.10
Madison	OC; min. value \$100	\$3.10	OC; min. value \$100	\$3.10	OC; min. value \$100	\$3.10

N/A Not applicable.

* See bottom of last page of Table 9.11 for key to abbreviations.

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Table 9.11 Tangible Personal Property Taxes for Boats and Aircraft, 2017 (continued)

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100†	Basis	Rate/\$100†	Basis	Rate/\$100†
Counties (continued)						
Mathews	ABOS	\$1.45	ABOS	\$1.45	100% BV	\$2.14
Mecklenburg	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% min.	\$3.36	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% min.	\$3.36	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% min.	\$3.36
Middlesex	35% RV	\$3.50	35% RV	\$3.50	35% RV	\$3.50
Montgomery	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	\$2.55	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	\$2.55	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	\$1.23
New Kent	75% NADA	\$3.75	NADA	\$3.75	100% RV	\$0.75
Northampton	ABOS	\$0.99	ABOS	\$0.99	100% WV	\$3.90
Northumberland	20% OC	\$3.60	40% avg. RV	\$3.60	40% OC	\$3.60
Nottoway	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	\$3.75	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	\$3.75	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	\$1.00
Orange	ABOS	\$2.09	ABOS	\$2.09	N/A	N/A
Page	1 year 72% OC, 10% depreciation per year min. value \$100	\$4.64	1 year 72% OC, 10% depreciation per year min. value \$100	\$4.64	Aircraft Blue Book min. value \$100	\$0.50
Patrick	1 year 95%, thereafter 10% from previous year to 25% min.	\$1.71	1 year 95%, thereafter 10% from previous year to 25% min.	\$1.71	1 year 95%, thereafter 10% from previous year to 25% min.	\$1.71
Pittsylvania	30% used WV	\$8.75	30% used WV	\$8.75	1 yr. 30%, 27.5%, 25%, 23.5%, 20%, 17.5%, 15% 13.5%, 10%, 7.5%, 5% min.	\$8.75
Powhatan	100% FMV to \$100 min.	\$3.60	100% FMV to \$100	\$3.60	100% FMV to \$100 min.	\$3.60
Prince Edward	N/A	N/A	NADA LV	\$4.50	Based on year, model, and condition	\$4.50
Prince George	New 60%, 50%, 40%, 30%, 20% min.	\$4.25	NADA	\$4.25	New 60%, 50%, 40%, 30%, 20% min.	\$4.25
Prince William	OC	\$0.00001	OC	\$0.00001	Commuter	\$0.00001
Pulaski	1-5 years 60%, 6-10 years 40%, 20% min.	\$2.35	ABOS Marine Blue Book	\$2.35	1-2 yrs: 60%, 3-4: 50%, 5-6: 40%, 7-8: 30%, then 20% min. to \$1,500	\$2.35
Rappahannock	NADA	\$4.25	NADA	\$4.25	N/A	\$4.25
Richmond	N/A	N/A	NADA	\$3.75	1 year 40% (min. \$200)	\$3.75
Roanoke	NADA	\$3.50	NADA	\$3.50	N/A	N/A
Rockbridge	BV (min. \$100)	\$4.25	BV (min. \$100)	\$4.25	N/A	\$4.25
Rockingham	8 year 10% straight line, \$100 min.	\$3.00	8 year 10% straight line, \$100 min.	\$3.00	8 year 10% straight line, \$100 min.	\$3.00
Russell	1-2 yrs.: 80%, 3-4: 60%, 5-6:50%, 7-10: 40%, 11-14:30%, 15+: 20%	\$1.95	1-2 yrs.: 80%, 3-4: 60%, 5-6:50%, 7-10: 40%, 11-14:30%, 15+: 20%	\$1.95	1-2 yrs.: 80%, 3-4: 60%, 5-6:50%, 7-10: 40%, 11-14:30%, 15+: 20%	\$1.95
Shenandoah	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. to \$50	\$3.60	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. to \$50	\$3.60	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. to \$100	\$3.60
Smyth	1 year 90%, 80%, 70%, 60%, 50%, 40% 30%, 20% to \$100 min.	\$2.30	1 year 90%, 80%, 70%, 60%, 50%, 40% 30%, 20% to \$100 min.	\$2.30	1 year 50%, 40%, 30%, 20%, 10% min.	\$1.40
Southampton	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% 10% min.	\$5.00	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$5.00	N/A	N/A
Spotsylvania	1 year 50%, 45%, 40%, 30%, 20% min.	\$6.73	1 year 50%, 45%, 40%, 30%, 20% min.	\$6.73	1 year 50%, 45%, 40%, 30%, 20% min.	\$0.00001
Surry	ABOS; min. value \$100	\$4.00	ABOS; min. value \$50	\$4.00	40% base Aircraft Blue Book less 10% annually; min. value \$200	\$4.00
Sussex	OC less 10% annually; min. value \$130	\$4.85	OC less 10% annually; min. value \$130	\$4.85	OC less 10% annually; min. value \$130	\$4.85
Tazewell	1 year 75%, 65%, 55%, 45%, 35%, 25%, 15%	\$2.00	NADA	\$2.00	1 year 80%; 70%, 60%, 50%, 40%, 30%, 20% min.	\$0.50

N/A Not applicable.

* See bottom of last page of Table 9.11 for key to abbreviations.

† Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

Table 9.11 Tangible Personal Property Taxes for Boats and Aircraft, 2017 (continued)

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]
Counties (continued)						
Warren	100% BV	\$4.00	100% BV to \$750 min.	\$4.00	100% BV to \$1,000 min.	\$0.75
Washington	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. to \$500	\$1.70	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min. to \$500	\$1.70	Aircraft Blue Book	\$1.70
Westmoreland	50% RV	\$3.00	50% RV	\$3.00	100% FMV	\$3.00
Wise	N/A	N/A	ABOS TV	\$1.56	Aircraft Blue Book LV	\$1.56
Wythe	1 year 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.27	1 year 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.27	DC	\$2.27
York	1 year 80%, less 10% each year thereafter	\$0.00001	60% ABOS BV	\$0.00001	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	\$0.76	NADA LV	\$0.76	Aircraft Blue Book LV	\$0.76
Altavista	1 yr. 80%, 70%, 60% 50%, 25%, 20% min.	\$2.00	1 yr. 80%, 70%, 60%, 50%, 25%, 20% min.	\$2.00	1 yr. 13.9%, 12.4%, 10.8% 9.3%, 7.7%, 6.2% min.	\$2.00
Amherst	N/A	\$0.35	N/A	\$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
Bedford	100% BV	\$1.06	100% BV	\$1.06	100% BV	\$1.06
Blackstone	1 year 80%, 70%, 55%, 40%, 20%, 10% min.	\$0.85	1 year 80%, 70%, 55%, 40%, 20%, 10% min.	\$0.85	Done by Nottoway Co.	\$0.85
Bluefield	Done by Tazewell Co.	\$0.60	Done by Tazewell Co.	\$0.60	N/A	N/A
Bridgewater	Done by Rockingham Co.	\$0.75	Done by Rockingham Co.	\$0.75	N/A	N/A
Brookneal	Done by Campbell Co.	\$1.70	Done by Campbell Co.	\$1.70	N/A	N/A
Cedar Bluff	Done by Tazewell Co.	\$0.35	Done by Tazewell Co.	\$0.35	N/A	N/A
Chatham	56% WV	\$4.50	56% WV	\$4.50	N/A	N/A
Chilhowie	FMV; \$5 min.	\$0.20	FMV; \$5 min.	\$0.20	FMV; \$5 min.	\$0.20
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	Done by Surry Co.	\$0.60	Done by Surry Co.	\$0.60	N/A	N/A
Clarksville	100%	\$1.65	100%	\$1.65	100%	\$1.65
Clintwood	Depreciation schedule	\$0.30	Depreciation schedule	\$0.30	N/A	\$0.30
Courtland	Done by Southampton Co.	\$1.14	Done by Southampton Co.	\$1.14	N/A	N/A
Culpeper	100% ABOS TV	\$1.00	100% ABOS TV	\$1.00	N/A	N/A
Dillwyn	Done by Buckingham Co.	\$0.28	Done by Buckingham Co.	\$0.28	N/A	N/A
Dublin	100% BV	\$0.50	100% BV	\$0.50	100% BV	\$0.50
Edinburg	N/A	N/A	Done by Shenandoah Co.	\$1.08	N/A	N/A
Gordonsville	Done by Orange Co.	\$0.99	Done by Orange Co.	\$0.99	Done by Orange Co.	\$0.99
Gretna	Done by Pittsylvania Co.	\$2.25	Done by Pittsylvania Co.	\$2.25	N/A	N/A
Grundy	BV	\$0.50	BV	\$0.50	N/A	N/A
Hamilton	Done by Loudoun Co.	\$1.10	Done by Loudoun Co.	\$1.10	N/A	N/A
Haymarket	Prince William County	\$0.60	Prince William County	\$0.60	Prince William County	\$0.60
Haysi	100% appraisal value	\$0.40	100% appraisal value	\$0.40	100% appraisal value	\$0.40
Hillsville	85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min.	\$0.72	85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min.	\$0.72	1 year 60%, 55%, 50% min.	\$0.72
Independence	Done by Grayson Co.	\$0.63	Done by Grayson Co.	\$0.63	N/A	N/A
Kilmarnock ^d	Done by Lancaster/ Northumberland Cos.	\$0.16/ \$0.40	Done by Lancaster/ Northumberland Cos.	\$0.16/ \$0.40	Done by Lancaster/ Northumberland Cos.	\$0.16/ \$0.40
La Crosse	Mecklenburg County	\$1.05	Mecklenburg County	\$1.05	N/A	N/A
Lebanon	N/A	N/A	% OC to 50% min.	\$0.75	N/A	N/A
Leesburg	Done by Loudoun Co.	\$1.00	Done by Loudoun Co.	\$1.00	Done by Loudoun Co.	\$0.001
Louisa	BV	\$0.71	BV	\$0.71	BV	\$0.71

N/A Not applicable.

* See bottom of last page of Table 9.11 for key to abbreviations.

[†] Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

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

Table 9.11 Tangible Personal Property Taxes for Boats and Aircraft, 2017 (continued)

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]
Towns (continued)						
McKenney	Done by Dinwiddie Co.	\$0.50	Done by Dinwiddie Co.	\$0.50	Done by Dinwiddie Co.	\$0.50
Orange	Done by Orange Co.	\$0.83	Done by Orange Co.	\$0.83	Done by Orange Co.	\$0.83
Pamplin	N/A	N/A	N/A	\$1.00	N/A	N/A
Pulaski	NADA	\$0.80	NADA	\$0.80	60% OC	\$0.80
Rocky Mount	Done by Franklin Co.	\$0.51	Done by Franklin Co.	\$0.51	Done by Franklin Co.	\$0.51
Round Hill	N/A	N/A	Done by Loudoun Co.	\$1.15	N/A	N/A
Rural Retreat	1 year 70%, less 10% each year to 20% min.	\$0.50	1 year 70%, less 10% each year to 20% min.	\$0.50	N/A	N/A
Smithfield	OC	\$0.00001	OC	\$0.00001	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	Done by Mecklenburg Co.	\$1.50	Done by Mecklenburg Co.	\$1.50	Done by Mecklenburg Co.	\$1.50
Stanley	FMV	\$0.75	FMV	\$0.75	N/A	N/A
Stony Creek	Done by Sussex Co.	\$0.60	Done by Sussex Co.	\$0.60	Done by Sussex Co.	\$0.60
Strasburg	Done by Shenendoah Co.	\$1.11	Done by Shenendoah Co.	\$1.11	N/A	N/A
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
Vinton	Done by Roanoke Co.	\$1.00	Done by Roanoke Co.	\$1.00	Done by Roanoke Co.	\$1.00
Virgilina	FMV	\$0.10	N/A	N/A	N/A	N/A
Wakefield	Done by Sussex Co.	\$0.86	Done by Sussex Co.	\$0.86	N/A	\$0.86
Warrenton	N/A	N/A	N/A	N/A	Done by Fauquier Co.	\$1.00
Warsaw	100%	\$0.60	100%	\$0.60	N/A	N/A
Windsor	BV	\$0.50	BV	\$0.50	N/A	N/A
Wise	N/A	N/A	OC	\$0.63	N/A	N/A
Woodstock	Done by Shenendoah Co.	\$0.90	Done by Shenendoah Co.	\$0.90	Done by Shenendoah 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.

[†] Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

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
NADA:	National Automobile Dealers Association New and Used Boat Prices and Values
OC:	Original Cost
RV:	Retail Value
TV:	Trade-in Value
WV:	Wholesale Value

**Table 9.12
Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2017**

	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	OC	\$0.00001	OC	\$5.00	N/A	N/A
Bristol	BV	\$2.10	BV	\$2.10	SF#	\$1.05
Buena Vista	N/A	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$5.85	Wingate Appraisal Guide	\$1.21
Charlottesville	Min. value \$250 unless tax exempt	\$4.20	1 year 85% OC, less 10% prior year value	\$4.20	Wingate Appraisal Guide min. value: \$600	\$0.95
Chesapeake	N/A	N/A	Pricing Guide; \$950 min.	\$1.58	SF# and model year; min. value: \$1,430	\$1.05
Colonial Heights	Assessed at \$500	\$3.50	1 year 90% OC, less 10% prior year value	\$3.50	N/A	\$3.50
Covington	N/A	N/A	55% NADA RV to \$200	\$5.60	Wingate Appraisal Guide min. value: \$200	\$0.76
Danville	95% OC	\$3.50	N/A	\$3.50	SF#	\$0.80
Emporia	30% OC	\$5.00	30% OC	\$5.00	Assessed as personal property	\$0.87
Fairfax	N/A	N/A	OC	\$4.13	N/A	N/A
Falls Church	N/A	N/A	NADA	\$4.84	N/A	N/A
Franklin	\$100 flat rate	\$4.50	1 year 80% OC, less 10% each year to \$100	\$4.50	N/A	N/A
Fredericksburg	N/A	N/A	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	\$3.40	FMV	\$0.82
Galax	N/A	N/A	90%, 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.25	N/A	\$0.67
Hampton	N/A	N/A	NADA	\$4.50 ^a	Wingate Appraisal Guide	\$1.24
Harrisonburg	N/A	N/A	OC or NADA to \$100	\$3.50	FMV	\$0.78
Hopewell	N/A	N/A	Price Digest	\$3.50	Wingate Appraisal Guide	\$1.11
Lexington	N/A	N/A	NADA TV	\$4.25	Wingate Appraisal Guide	\$1.09
Lynchburg	N/A	N/A	1 yr. 90%, 70%, 60%, 50%, 40%, 30%, 20%, 10% then 90% previous yr. to \$100	\$3.80	SF# min. value: \$100	\$1.11
Manassas	1979 and prior assessed at \$100	\$0.00001	NADA	\$3.60	Wingate Appraisal Guide	\$1.253
Manassas Park	% OC or min. \$200 fee	\$3.50	OC or NADA	\$3.50	N/A	N/A
Martinsville	NADA LV	\$2.30	NADA TV	\$2.30	N/A	N/A
Newport News	BV to \$200 min.	\$4.50	NADA BV	\$1.00	SF#	\$1.22
Norfolk	N/A	N/A	NADA	\$1.50	Wingate Appraisal Guide min. value: \$250	\$1.15
Norton	FMV	\$2.05	1 year 85%, less 10% prior year value to 30% min.	\$2.05	SF#	\$0.90
Petersburg	N/A	N/A	NADA	\$4.40	Wingate Appraisal Guide	\$1.35
Poquoson	\$250 min. value	\$4.15	100% BV	\$1.50	AV	\$1.07
Portsmouth	LV (low average)	\$5.00	NADA	\$1.50	Blue Book	\$1.27
Radford	N/A	N/A	NADA	\$2.44	FMV	\$0.76
Richmond	N/A	N/A	OC	\$3.70	FMV	\$1.20
Roanoke	N/A	N/A	NADA TV	\$3.45	Wingate Appraisal Guide	\$1.19
Salem	N/A	N/A	New 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.20	Wingate Appraisal Guide	\$1.18
Staunton	N/A	N/A	NADA RV or 7 years straight-line to 10%	\$2.90	Wingate Appraisal Guide	\$0.90
Suffolk	N/A	N/A	NADA LV	\$1.50	Wingate Appraisal Guide	\$1.03
Virginia Beach	N/A	N/A	NADA LV	\$1.50	SF#	\$0.99

N/A Not applicable.

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[†] Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

The locality determines assessed value by multiplying the number of square feet by a value per square foot based on the age and condition of the unit.

^a Hampton City reports the rate applies only to vehicles associated with business.

Table 9.12 Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2017 (continued)

	Antique Motor Vehicles*		Recreational Vehicles*		Mobile Homes*	
	Basis	Rate/\$100†	Basis	Rate/\$100†	Basis	Rate/\$100†
Cities (continued)						
Waynesboro	N/A	N/A	1 yr. 40%, 30%, 20% min.	\$5.00	Wingate Appraisal Guide	\$0.87
Williamsburg	Antique plates no charge	\$3.50	LV	\$3.50	Taxed as real estate	\$0.57
Winchester	NADA or \$200 min.	\$4.50	NADA TV	\$4.50	AV	\$0.65
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 LV	\$3.63-\$3.72 ^b	Mobile Home Guide	\$0.47-\$0.53 ^b
Albemarle	1901-80: flat \$250 1981-90: flat \$750	\$4.28	1 yr. 90% OC, 90% of prior year thereafter; min. \$750 1901-80: flat \$250	\$4.28	SF# \$1,500 min.	\$0.839
Alleghany	N/A	N/A	20% OC	\$5.95	SF#	\$0.71
Amelia	BV	N/A	1 yr. 60% OC, 45%, 37.5%, 33%, 20% then less 80% previous year	\$4.20	SF#	\$0.51
Amherst	N/A	N/A	1 yr. 90% OC, less 10% previous year value	\$3.45	N/A	\$0.61
Appomattox	N/A	N/A	50% avg. RV	\$5.13	Mobile Home Guide	\$0.65
Arlington	1990 and prior assessed at \$100	\$5.00	OC or NADA to \$100	\$5.00	N/A	\$5.00
Augusta	N/A	N/A	1 yr. 40% OC, 35%, 30%, 20%, 15%, 10%, 5% min.	\$2.50	FMV	\$0.58
Bath	100% avg. TV	\$0.35	1 year 90%, 80%, 70%, 25%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$0.35	AV	\$0.48
Bedford	N/A	N/A	TV	\$2.35	100% avg. FMV	\$0.52
Bland	N/A	N/A	OC	\$2.29	SF#	\$0.60
Botetourt	Avg. LV	\$2.71	Avg. LV	\$2.71	AV	\$0.79
Brunswick	LV	\$3.60	WV	\$3.60	FMV	\$0.47
Buchanan	FMV	\$1.95	1 yr. 85% OC, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10% min.	\$1.95	SF#	\$0.43
Buckingham	1 yr. 80%, then 90% of previous yr.	\$4.05	NADA	\$4.05	Mobile Home Guide	\$0.55
Campbell	N/A	N/A	1 year 29.25% OC, 26%, 22.75%, 19.50%, 16.25%, 13% min.	\$3.85	Wingate Appraisal Guide	\$0.53
Caroline	N/A	N/A	40% NADA RV \$800 min.	\$3.80	N/A	\$0.83
Carroll	1 year 80%, 70%, 60%, 50%, 40%, 30%, to \$500 min.	\$1.95	1 year 90%, less 10% each year to \$500	\$1.95	AV, min. value: \$2,000	\$0.695
Charles City	FMV to \$100 min.	\$3.75	NADA to \$200 min.	\$3.75	Wingate Appraisal Guide	\$0.72
Charlotte	N/A	N/A	85% OC	\$3.75	SF#	\$0.53
Chesterfield	1996-2007: assess at \$200 1995 and prior: assessed at \$100	\$3.60	new 90% OC, 70%, 50%, 40%, 30%, 20%, 10% min. to \$100 min. Prior to 1990: \$100	\$3.60	Wingate Appraisal Guide	\$0.95
Clarke	Old Car Price Guide; cars with antique plates not taxed	\$4.496	NADA TV	\$4.496	Wingate Appraisal Guide	\$0.63
Craig	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	\$0.59
Culpeper	\$200 flat rate	\$3.50	NADA: used WV to \$200	\$1.50	SF#	\$0.67
Cumberland	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	\$0.78

N/A Not applicable.

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The locality determines assessed value by multiplying the number of square feet by a value per square foot based on the age and condition of the unit.

^b Accomack County levies different rates for each of its special districts. The range of those rates is listed.

Table 9.12 Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2017 (continued)

	Antique Motor Vehicles*		Recreational Vehicles*		Mobile Homes*	
	Basis	Rate/\$100†	Basis	Rate/\$100†	Basis	Rate/\$100†
Counties (continued)						
Dickenson	15 years and older assessed at \$100	\$1.82	DC	\$1.82	SF#	\$0.65
Dinwiddie	N/A	N/A	LV	\$4.90	SF#	\$0.79
Essex	FMV	\$4.00	50% FMV	\$4.00	100% FMV	\$0.88
Fairfax	\$100 min. value	\$0.01	OC	\$4.57	FMV	\$1.13
Fauquier	\$225 min. value	\$4.65	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, then 10% to \$500 min.	\$1.50	AV	\$1.039
Floyd	N/A	N/A	1 year 70% OC, less 10% prior year to 20% min.	\$2.95	Wingate Appraisal Guide	\$0.55
Fluvanna	N/A	N/A	Blue Book TV	\$4.35	Wingate Appraisal Guide	\$0.907
Franklin	N/A	N/A	N/A	N/A	SF#	\$0.55
Frederick	NADA/CPIG	\$4.86	NADA TV to \$200 min.	\$4.86	NADA, Wingate, dealer cost, or AV	\$0.585
Giles	\$400 flat value	\$1.98	45% OC	\$1.98	Wingate Appraisal Guide	\$0.63
Gloucester	RV	\$2.95	35% OC	\$2.95	SF#	\$0.695
Goochland	N/A	N/A	1 year 60% OC, 45%, 37.5%, 30%, 20% min.	\$4.00	Flat rate	\$0.53
Grayson	N/A	N/A	FMV	\$1.75	FMV; min. value: \$1,000	\$0.49
Greene	N/A	N/A	N/A	\$5.00	N/A	\$0.775
Greensville	\$300 trucks; \$100 cars	\$5.00	1 yr. 75% OC, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 37.4%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, then 15% to \$100	\$5.00	Wingate Appraisal Guide min. value: \$500	\$0.67
Halifax	N/A	N/A	80% OC less 10% yearly to 10% min.	\$3.85	SF#	\$0.48
Hanover	NADA Classic Car Guide	\$3.57	NADA WV	\$3.57	AV	\$0.81
Henrico	90% NADA LV	\$3.50	New 85% OC, 75%, 60%, 50%, 40%, 30%, 20% min.	\$3.50	SF#	\$0.87
Henry	N/A	N/A	NADA TV	\$1.55	Wingate Appraisal Guide	\$0.555
Highland	N/A	N/A	1 year 40% OC, less 5% yearly to \$400 min. value	\$2.50	Wingate Appraisal Guide	\$0.42
Isle of Wight	N/A	N/A	25% LV	\$4.50	Wingate Appraisal Guide	\$0.85
James City	N/A	N/A	50% BV	\$4.00	FMV	\$0.84
King & Queen	NADA Older Car Guide	\$3.94	WV	\$3.94	FMV	\$0.55
King George	N/A	\$3.25	1 year 50% OC, less 5% per year, 10% min.	\$3.50	Blue Ridge Appraisal Co. min. value: \$500	\$0.70
King William	N/A	N/A	NADA TV	\$3.65	\$20-24 per square foot	\$0.92
Lancaster	N/A	N/A	100% FMV	\$2.04	SF#	\$0.54
Lee	FMV	\$2.00	FMV	\$2.00	FMV	\$0.65
Loudoun	\$100 assessment	\$4.20	1 year 70% OC, 60%, 50%, 40%, 30%, 20% min.	\$4.20	Wingate Appraisal Guide	\$1.145
Louisa	N/A	N/A	NADA: WV	\$2.43	FMV	\$0.72
Lunenburg	TV to \$200 min	\$3.60	TV to \$200	\$3.60	FMV	\$0.38
Madison	N/A	N/A	100% FMV to \$100	\$3.60	AV	\$0.68
Mathews	N/A	N/A	NADA	\$2.14	FMV	\$0.575
Mecklenburg	N/A	N/A	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 25%, 15% min.	\$3.36	Wingate Appraisal Guide: square foot factor	\$0.42
Middlesex	N/A	N/A	35% RV	\$3.50	RV	\$0.35
Montgomery	N/A	N/A	NADA	\$2.55	FMV; min. value: \$500	\$0.89

N/A Not applicable.

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Table 9.12 Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2017 (continued)

	Antique Motor Vehicles*		Recreational Vehicles*		Mobile Homes*	
	Basis	Rate/\$100†	Basis	Rate/\$100†	Basis	Rate/\$100†
Counties (continued)						
Nelson	N/A	N/A	BV	\$3.45	AV	\$0.72
New Kent	50% NADA LV	\$3.75	75% NADA	\$3.75	SF#	\$0.83
Northampton	NADA LV	\$3.90	BV	\$3.90	AV	\$0.83
Northumberland	N/A	N/A	40% NADA avg. RV	\$3.60	AV	\$0.56
Nottoway	No tax on antique plates	N/A	1 year 80% OC, 70%, 55%, 40%, 25%, 10% min.	\$3.50	OC	\$0.50
Orange	N/A	N/A	RV	\$2.62	AV	\$0.804
Page	N/A	N/A	1 year 72% OC, less 10% each year	\$4.64	Wingate Appraisal Guide min. value: \$500	\$0.64
Patrick	N/A	N/A	N/A	N/A	AV	\$0.545
Pittsylvania	Assessed at \$100	\$8.75	1 yr. 30% OC, 27.5%, 25%, 23.5%, 20%, 17.5%, 15%, 13.5% 10%, 7.5%, 5% min.	\$8.75	SF#	\$0.59
Powhatan	N/A	N/A	FMV to \$100	\$3.60	FMV; min. rate: \$100	\$0.90
Prince Edward	N/A	N/A	NADA LV	\$4.50	Wingate Appraisal Guide	\$0.51
Prince George	N/A	N/A	1 yr. 60% OC, 50%, 40%, 30%, 20% min.	\$4.25	Wingate Appraisal Guide	\$0.82
Prince William	N/A	N/A	NADA	\$0.0001	Wingate Appraisal Guide	\$1.1936
Pulaski	\$350 unless antique tags	\$2.35	NADA	\$2.35	AV	\$0.64
Rappahannock	N/A	N/A	NADA	\$4.25	AV	\$0.65
Richmond	N/A	N/A	NADA to \$100 min.	\$3.50	AV, min. value \$500	\$0.70
Roanoke	Assessed at \$100	\$3.50	NADA to \$100 min.	\$3.50	NADA; min. value: \$100	\$1.09
Rockbridge	N/A	N/A	BV to \$250	\$4.25	Recognized pricing guide: square footage	\$0.735
Rockingham	N/A	N/A	8 year, 10% straight line	\$3.00	8 year, 10% straight line	\$0.74
Russell	1-2 yrs.: 80%, 3-4: 60%, 5-6: 50%, 7-10: 40%, 11-14: 30%, 15+: 20%	\$1.95	1-2 yrs.: 80%, 3-4: 60%, 5-6: 50%, 7-10: 40%, 11-14: 30%, 15+: 20%	\$1.95	SF#	\$0.63
Scott	N/A	N/A	NADA TV	\$1.40	SF#	\$0.74
Shenandoah	N/A	N/A	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% to \$100 min.	\$3.60	SF#	\$0.60
Smyth	1 yr. 85% OC, 75%, 65%, 55%, 45%, 35%, 25% then 15%; min. value \$125	\$2.30	1 yr. 85% OC, 75%, 65% 55%, 45%, 35%, 25% then 15%; min. value \$125	\$2.30	Wingate Appraisal Guide	\$0.74
Southampton	\$130 assessment	\$5.00	% OC	\$5.00	Wingate Appraisal Guide	\$0.82
Spotsylvania	N/A	N/A	1 yr. 50% OC, 45%, 40%, 30%, 20% min.	\$6.73	Mobile Home Guide	\$0.86
Stafford	N/A	N/A	1 yr. 40% OC, 35%, 30%, 25%, 20%, 15% min.	\$5.49	AV	\$0.99
Surry	Antique plates exempt	\$4.00	NADA LV or % OC	\$4.00	Wingate Appraisal Guide	\$0.71
Sussex	Collectible Car Book	\$4.85	OC less 10% annually	\$4.85	Wingate Appraisal Guide	\$0.58
Tazewell	\$125 assessed value	\$2.00	1 year 75%, 65%, 55%, 45%, 35%, 25%, 15% min.	\$2.00	Wingate Appraisal Guide min. value: \$900	\$0.55
Warren	N/A	N/A	NADA TV	\$4.00	AV	\$0.62
Washington	N/A	N/A	1 yr. 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20% to \$500 min.	\$1.70	1 yr. 80% OC, 70%, 60% 50%, 40%, 30%, 20% min.	\$0.63
Westmoreland	N/A	N/A	100% FMV	\$3.00	AV	\$0.48
Wise	NADA LV	\$1.56	NADA	\$1.56	Wingate Appraisal Guide	\$0.60
Wythe	N/A	N/A	BV to \$500 min.	\$2.27	AV	\$0.49
York	N/A	N/A	50% NADA WV with a \$100 min.	\$4.00	SF#	\$0.7950

N/A Not applicable.

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The locality determines assessed value by multiplying the number of square feet by a value per square foot based on the age and condition of the unit.

Table 9.12 Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2017 (continued)

	Antique Motor Vehicles*		Recreational Vehicles*		Mobile Homes*	
	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.)						
Abingdon	N/A	N/A	BV	\$0.76	100% OC, then less 10% prior year value	\$0.28
Altavista	N/A	N/A	Done by Campbell Co.	\$2.00	Wingate Appraisal Guide	\$0.08
Amherst	N/A	\$0.35	N/A	\$0.35	N/A	\$0.036
Appomattox	Assessed at \$700	\$0.55	100% FMV	\$0.55	100% FMV, DS	\$0.13
Ashland	NADA	\$0.77	FMV	\$0.77	Blue Book	\$0.07
Bedford	NADA	\$1.06	100% BV	\$1.06	BV	\$0.32
Big Stone Gap	N/A	N/A	N/A	N/A	Done by Wise Co.	\$0.44
Blackstone	Done by Nottoway Co.	\$0.85	Done by Nottoway Co.	\$0.85	OC	\$0.22
Bluefield	N/A	N/A	N/A	N/A	Done by Tazewell Co.	\$0.1875
Bridgewater	Done by Rockingham Co.	\$0.75	Done by Rockingham Co.	\$0.75	Done by Rockingham Co.	\$0.75
Brookneal	N/A	N/A	N/A	N/A	Done by Campbell Co.	\$0.17
Buchanan	N/A	N/A	N/A	N/A	Done by Botetourt Co.	\$0.32
Cedar Bluff	Done by Tazewell Co.	\$0.35	Done by Tazewell Co.	\$0.35	Done by Tazewell Co.	\$0.19
Chase City	N/A	N/A	N/A	N/A	Done by Mecklenburg Co.	\$0.34
Chatham	N/A	N/A	N/A	N/A	Done by Pittsylvania Co.	\$0.22
Chilhowie	FMV; \$5 min.	\$0.20	FMV; \$5 min.	\$0.20	FMV; \$5 min.	\$0.30
Christiansburg	N/A	N/A	NADA	\$0.45	FMV	\$0.16
Claremont	N/A	N/A	N/A	\$0.60	Done by Surry Co.	\$0.60
Clarksville	FMV	\$1.65	Done by Mecklenburg Co.	\$1.65	Done by Mecklenburg Co.	\$0.28
Clintwood	FMV; Over 15 yrs. assessed at \$100	\$0.30	N/A	\$0.30	FMV	\$0.11
Courtland	Done by Southampton Co.	\$1.14	Done by Southampton Co.	\$1.14	Done by Southampton Co.	\$0.19
Culpeper	\$200 fixed value	\$1.00	NADA 100% WV min. value: \$200	\$1.00	SF#	\$0.11
Dillwyn	Done by Buckingham Co.	\$0.28	Done by Buckingham Co.	\$0.28	Done by Buckingham Co.	\$0.0465
Drakes Branch	N/A	N/A	Done by Charlotte Co.	N/A	Done by Charlotte Co.	\$0.20
Dublin	100%	\$0.50	N/A	N/A	SF#	\$0.19
Dungannon	N/A	N/A	N/A	N/A	Done by Scott Co.	\$0.10
Edinburg	Done by Shenandoah Co.	\$1.08	Done by Shenandoah Co.	\$1.08	Done by Shenandoah Co.	\$0.19
Floyd	N/A	N/A	N/A	N/A	Done by Floyd Co.	\$0.11
Gordonsville	Done by Orange Co.	\$0.99	Done by Orange Co.	\$0.99	Done by Orange Co.	\$0.095
Gretna	Done by Pittsylvania Co.	\$2.25	Done by Pittsylvania Co.	\$2.25	Done by Pittsylvania Co.	\$0.21
Grundy	N/A	N/A	BV	\$0.50	N/A	N/A
Hamilton	N/A	N/A	N/A	N/A	Done by Loudoun County	\$0.25
Haymarket	Done by Prince William Co.	\$0.60	N/A	\$0.60	Done by Prince William Co.	\$0.60
Haysi	100% appraised value	\$0.40	100% Appraisal value	\$0.40	Appraisal value	\$0.15
Hillsville	1 year 80% OC, 70%, 60%, 50%, 40% 30% min.	\$0.72	90% minus 10% yearly	\$0.72	Done by Carroll Co.	\$0.22
Independence	Done by Grayson Co.	\$0.63	Done by Grayson Co.	\$0.63	Done by Grayson Co.	\$0.148
Keysville	N/A	N/A	FMV	\$0.60	AV	\$0.16
Kilmarnock ^c	Done by Lancaster/ Northumberland counties	\$0.16/ \$0.40	Done by Lancaster/ Northumberland counties	\$0.16/ \$0.40	Done by Lancaster/ Northumberland counties	\$0.10/ \$0.10
La Crosse	Done by Mecklenburg Co.	\$1.05	Done by Mecklenburg Co.	\$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	Done by Russell Co.	\$0.20
Leesburg	Done by Loudoun Co.	\$1.00	Done by Loudoun Co.	\$1.00	Done by Loudoun Co.	\$0.195
Louisa	N/A	N/A	N/A	N/A	Done by Louisa Co.	\$0.21
Luray	N/A	N/A	N/A	N/A	Done by Page Co.	\$0.29
Marion	N/A	N/A	N/A	N/A	Done by Smyth Co.	\$0.15

N/A Not applicable.

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The locality determines assessed value by multiplying the number of square feet by a value per square foot based on the age and condition of the unit.

^c The town Kilmarnock falls in two counties, the first rate represents the rate imposed in the Lancaster County portion, the second rate represents the rate imposed in the Northumberland County portion.

Table 9.12 Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2017 (continued)

	Antique Motor Vehicles		Recreational Vehicles		Mobile Homes	
	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]
Towns (continued)						
McKenney	N/A	\$0.50	N/A	\$0.50	N/A	\$0.06
Orange	N/A	\$0.83	N/A	\$0.83	N/A	\$0.175
Pamplin	N/A	N/A	N/A	\$1.00	N/A	\$1.00
Pulaski	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	\$0.32
Purcellville	N/A	\$1.05	N/A	\$1.05	N/A	N/A
Rocky Mount	Done by Franklin Co.	\$0.51	Done by Franklin Co.	\$0.51	Done by Franklin Co.	\$0.13
Round Hill	N/A	N/A	FMV	\$1.15	Done by Loudoun Co.	\$1.15
Rural Retreat	N/A	N/A	N/A	N/A	Done by Wythe Co.	\$0.20
Saint Paul	NADA low book value	N/A	NADA low BV	N/A	\$25 flat fee	N/A
Smithfield	N/A	N/A	N/A	\$1.00	AV	\$0.16
South Boston	N/A	\$2.00	N/A	\$2.00	Done by Halifax Co.	\$0.21
South Hill	N/A	N/A	See Mecklenburg Co.	\$1.50	AV	\$0.34
Stanley	N/A	N/A	FMV	\$0.75	N/A	\$0.11
Stony Creek	Done by Sussex Co.	\$0.60	Done by Sussex Co.	\$0.60	Done by Sussex Co.	\$0.06
Tappahannock	FMV	\$1.25	100% FMV	\$1.25	100% FMV	\$0.10
Timberville	LV	\$0.30	100% assessed value	\$0.30	Done by Rockingham Co.	\$0.115
Urbanna	N/A	N/A	Done by Middlesex Co.	\$0.65	AV	N/A
Victoria	N/A	N/A	N/A	N/A	SF#	\$0.14
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	AV	\$0.093
Warrenton	N/A	\$1.00	1 yr. 70% OC, 60%, 50%, 40%, 30%, 20%, 10%; min. value \$500	\$1.00	N/A	N/A
Warsaw	N/A	N/A	Done by Richmond Co.	\$0.60	Done by Richmond Co.	\$0.13
Windsor	BV	\$0.50	BV	\$0.50	BV	\$0.10
Wise	OC	\$0.63	N/A	N/A	Wingate Appraisal Guide	\$0.245
Woodstock	Done by Shenandoah Co.	\$0.90	Done by Shenandoah Co.	\$0.90	Done by Shenandoah Co.	\$0.15
Wytheville	Done by Wythe Co.	\$0.28	Done by Wythe Co.	\$0.28	Done by Wythe Co.	\$0.16

N/A Not applicable.

[†] Certain localities report their rate as being \$0.01/\$100 or less (e.g., \$0.0001 or \$0.00001). A locality reports such a rate not for the purpose of taxing the property holder (the property is, for all practical purposes, exempt) but so that the holder must report having such property for the locality's records.

The locality determines assessed value by multiplying the number of square feet by a value per square foot based on the age and condition of the unit.

Key to abbreviations:

ABOS: Anderson-Bugg Outdoor Service Guide
 AV: Assessed Value
 BV: Book Value
 CPIG: Cars of Particular Interest Guide
 DC: Depreciated Cost
 DS: Depreciation Schedule
 FMV: Fair Market Value
 LV: Loan Value

NADA: National Automobile Dealers Association Guides for new and used RV prices and values and for mobile, modular and manufactured home values.
 OC: Original Cost
 RV: Retail Value
 SF: Square Footage
 TV: Trade-in Value
 WV: Wholesale Value

Table 9.13

Tangible Personal Property Taxes Related to Horse Trailers, Special Fuel Vehicles, and Electric Vehicles, 2017

Locality	Horse Trailers		Special Fuel Vehicles		Electric Vehicles	
	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	N/A	N/A	N/A	N/A	%OC	\$5.00
Bristol	11% OC	\$7.00	11% OC	\$7.00	BV to 10%	\$2.10
Buena Vista	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, then 10% to \$100 min.	\$5.85	N/A	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, then 10% to \$100 min.	\$5.85
Charlottesville	1 year 85% OC, minus 10% each yr. to \$100 min.	\$4.20	NADA clean TV	\$4.20	NADA clean TV	\$4.20
Chesapeake	1st 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%, 6.3% min.	\$4.08	Price Guide min. value: \$370	\$4.08	Price Guide min. value: \$370	\$4.08
Covington	55% OC; min. value: \$200	\$5.60	N/A	N/A	N/A	N/A
Falls Church	NADA. min. value \$1,000	\$4.84	NADA. min. value: \$1,000	\$4.84	NADA. min. value: \$1,000	\$4.84
Franklin	25% OC; min. value: \$100	\$4.50	N/A	N/A	N/A	N/A
Fredericksburg	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	\$3.40	N/A	N/A	N/A	N/A
Galax	NADA pricing guide	\$2.25	N/A	N/A	N/A	N/A
Hampton	1 year 75%, 65%, 55%, 45%, then 35% to \$100 min.	\$0.0001	N/A	N/A	N/A	N/A
Harrisonburg	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	\$3.50	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	\$3.50	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	\$3.50
Lynchburg	1st year 90%, 70%, 60%, 50%, 40%, 30%, 20%, 10%, after 8 years it becomes 90% of previous year. min. value: \$100	\$3.80	NADA TV; min. \$100	\$3.80	NADA TV; min. \$100	\$3.80
Manassas	N/A	N/A	NADA TV	\$3.60	NADA TV	\$3.25
Manassas Park	% of cost or \$100 fee, whichever is greater	\$3.50	N/A	N/A	N/A	N/A
Martinsville	% OC to minimum of \$125	\$2.30	N/A	N/A	N/A	N/A
Newport News	1 year 85%, less 5% annually. min. value: \$200	\$1.00	ABOS BV	\$4.50	BV to \$200 min.	\$4.50
Norfolk	N/A	N/A	NADA	\$4.33	NADA	\$4.33
Petersburg	N/A	N/A	NADA; min. value \$200	\$4.40	NADA; min. value \$200	\$4.40
Poquoson	80% OC, less 10% each year to \$100-\$250 min.	\$4.15	N/A	N/A	FMV	\$4.15
Roanoke	% OC	\$3.45	N/A	N/A	N/A	N/A
Salem	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.20	N/A	N/A	N/A	N/A
Staunton	7 year straight-line to \$250	\$2.90	NADA	\$2.90	NADA	\$2.90
Suffolk	40% OC then 90% of prior year's cost	\$4.25	FMV	\$4.25	FMV	\$4.25
Virginia Beach	1 year 90%, 70%, 60% min.	\$1.50	BV	\$4.00	BV	\$4.00
Waynesboro	1 year 40%, 30%, 20% min.	\$5.00	1 year 40%, 30%, 20% min.	\$5.00	N/A	N/A
Williamsburg	LV	\$3.50	N/A	N/A	N/A	N/A
Counties (Note: All counties responded to this survey. Those that answered "not applicable" to all items are excluded.)						
Accomack	1 year 75%, 70%, 65%; min. value \$400	\$3.63	N/A	N/A	N/A	N/A
Albemarle	1 year 90%, 90% of prior value thereafter; min. \$750; up to 1978: \$250; 1979-88: \$750	\$4.28	N/A	N/A	N/A	N/A
Alleghany	20% OC	\$5.95	N/A	\$5.95	N/A	\$5.95
Amelia	1 year 60%, 45%, 37.5 % 33%, 20%, then 80% of prior year to \$200 min.	\$4.20	1 year 60%, 45%, 37.5 % 33%, 20%, then 80% of prior year to \$200 min.	\$4.20	1 year 60%, 45%, 37.5 % 33%, 20%, then 80% of prior year to \$200 min.	\$4.20
Amherst	1 year 80%, less 10% prior value thereafter; \$250 min.	\$3.45	N/A	N/A	N/A	N/A

N/A Not applicable.

* See bottom of last page of Table 9.13 for key to abbreviations.

Table 9.13 Tangible Personal Property Taxes Related to Horse Trailers, Special Fuel Vehicles, and Electric Vehicles, 2017 (continued)

Locality	Horse Trailers		Special Fuel Vehicles		Electric Vehicles	
	Basis*	Rate/\$100	Basis*	Rate/\$100	Basis*	Rate/\$100
Counties (continued)						
Appomatox	\$800 flat value	\$5.13	N/A	N/A	N/A	N/A
Arlington	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, then 70% prior year to \$100	\$5.00	NADA clean loan value min. value: \$100	\$5.00	NADA clean loan value min. value: \$100	\$5.00
Augusta	1 year 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5%	\$2.50	NADA LV	\$2.50	NADA LV	\$2.50
Bath	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$1,000)	\$0.35	N/A	N/A	N/A	N/A
Bedford	FMV	\$2.35	N/A	N/A	N/A	N/A
Botetourt	1 year 90%, 70%, 50%, 30%, 10% min.	\$2.71	N/A	N/A	1 year 90%, 70%, 50%, 30%, 10% min.	\$2.71
Brunswick	25% OC	\$3.60	N/A	N/A	N/A	N/A
Buchanan	1 year 85%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10% min.	\$1.95	N/A	N/A	N/A	N/A
Buckingham	1 year 80%, then 90% prior year	\$4.05	N/A	N/A	N/A	N/A
Campbell	1 year 65%, 55%, 45%, 35%, 5-10: 25%, 11+: 10%	\$4.45	N/A	N/A	FMV	\$4.45
Caroline	1 year 100%, then 90% prior year assessment until min. value \$500	\$3.80	N/A	N/A	N/A	N/A
Carroll	1 year 85%, then less 10% prior year's rate	\$1.95	N/A	N/A	N/A	N/A
Charles City	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.75	95% NADA; \$200 min.	\$3.75	95% NADA; \$200 min.	\$3.75
Charlotte	30% OC	\$3.75	N/A	N/A	N/A	N/A
Chesterfield	1 year 70%, 50%, 40%, 30%, 20%, 10% min. min. value: \$50 (under 15,000 lbs.) min. value: \$1,000 (over 15,000 lbs.)	\$3.60	1 year 70%, 50%, 40%, 30%, 20%, 10% min. min. value: \$200 (1991-2002) min. value: \$100 (before 1991)	\$3.24	1 year 70%, 50%, 40%, 30%, 20%, 10% min. min. value: \$200 (1991-2002) min. value: \$100 (before 1991)	\$3.60
Clarke	BV of 75%, 60%, 50%, 40%, 30%, 20% x 0.75	\$4.496	NADA	\$4.496	NADA	\$4.496
Craig	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%; \$200 min.	\$3.00	N/A	N/A	N/A	N/A
Culpeper	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10%; \$100 min.	\$3.50	N/A	N/A	N/A	N/A
Cumberland	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.50	1 year 80%, less 10% annually to 20% min.	\$4.50	N/A	N/A
Dickenson	OC. 20% depreciation each year	\$1.82	N/A	N/A	N/A	N/A
Dinwiddie	20% OC; min. value \$100	\$4.90	N/A	N/A	N/A	N/A
Essex	50% FMV	\$4.00	100% FMV to \$225 min.	\$4.00	100% FMV; min. \$225	\$4.00
Fairfax	1-2: 60% OC, 50%, 40%, 30%, 20% min.	\$4.57	NADA TV	\$4.57	NADA TV	\$4.57
Fauquier	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$4.65	N/A	N/A	N/A	N/A
Floyd	1 year 70%, less 10% prior year value thereafter, to 20% min.	\$2.95	N/A	N/A	N/A	N/A

N/A Not applicable.

* See bottom of last page of Table 9.13 for key to abbreviations.

Table 9.13 Tangible Personal Property Taxes Related to Horse Trailers, Special Fuel Vehicles, and Electric Vehicles, 2017 (continued)

Locality	Horse Trailers		Special Fuel Vehicles		Electric Vehicles	
	Basis*	Rate/\$100	Basis*	Rate/\$100	Basis*	Rate/\$100
Counties (continued)						
Fluvanna	100% avg. trade-in value	\$4.35	N/A	N/A	N/A	N/A
Franklin	1 year 75% OC, less 10% each year to min. value	\$2.36	NADA LV	\$2.36	NADA LV to \$500 min.	\$2.36
Frederick	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$4.86	NADA	\$4.86	NADA	\$4.86
Giles	45% OC	\$1.98	100% FMV	\$1.98	\$100% FMV	\$1.98
Gloucester	ABOS	\$2.95	N/A	N/A	N/A	N/A
Goochland	1 year 60%, 45%, 37.5%, 30%, 20% min.	\$4.00	N/A	\$4.00	NADA LV	\$4.00
Grayson	FMV; min. value: \$500	\$1.75	N/A	N/A	N/A	N/A
Greensville	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% min.	\$5.00	N/A	N/A	N/A	N/A
Halifax	1 year 80%, less 10% prior year to 10% min.	\$3.85	N/A	N/A	N/A	N/A
Hanover	90% OC; min. value: \$300	\$3.57	N/A	N/A	N/A	N/A
Henrico	Current year 85%, 75%, 60%, 50%, 40%, 30%, 20% min.	\$3.50	Current year 85%, 75%, 60%, 50%, 40%, 30%, 20% min.	\$3.50	Current year 85%, 75%, 60%, 50%, 40%, 30%, 20% min.	\$3.50
Henry	1 year 57%, 48%, 38%, 20%, 15% to \$590 min.	\$1.55	N/A	N/A	N/A	N/A
Highland	1 year 40%, less 5% prior year to \$300 min.	\$2.50	N/A	N/A	N/A	N/A
Isle of Wight	50% OC	\$4.50	N/A	N/A	N/A	N/A
James City	1 year 80%, less 10% each year to \$100 min.	\$4.00	FMV	\$4.00	FMV	\$4.00
King & Queen	100% DC	\$3.94	N/A	N/A	N/A	N/A
King George	1 year 50%, less 5% prior year to 10% min. min. value: \$200	\$3.50	N/A	N/A	1 year 50%, less 5% prior year to 10% min.	\$3.50
King William	1 year 80%, then less 90% prior year	\$3.65	N/A	N/A	N/A	N/A
Lee	FMV	\$2.00	N/A	N/A	FMV	\$2.00
Loudoun	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$4.20	BV	\$4.20	1 year 70%, 60%, 50%, 40%, 30%, 20% min. low-speed	\$4.20
Louisa	NADA	\$2.43	N/A	N/A	N/A	\$1.00
Lunenburg	1 year 90%, less 10% prior year to \$100 min.	\$3.60	N/A	N/A	BV	\$3.60
Madison	BV to \$100 min.	\$3.60	N/A	N/A	N/A	N/A
Mathews	100% BV	\$2.14	N/A	N/A	N/A	N/A
Mecklenburg	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15% min.	\$3.36	N/A	N/A	N/A	N/A
Middlesex	35% RV	\$3.50	N/A	N/A	N/A	N/A
Montgomery	N/A	N/A	N/A	N/A	NADA to \$300 min.	\$2.55
Nelson	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$3.45	BV	\$3.45	BV	\$3.45
New Kent	% OC	\$3.75	NADA LV	\$3.75	NADA LV	\$3.75
Northampton	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. value: \$200	\$3.90	N/A	N/A	N/A	N/A

N/A Not applicable.

* See bottom of last page of Table 9.13 for key to abbreviations.

Table 9.13 Tangible Personal Property Taxes Related to Horse Trailers, Special Fuel Vehicles, and Electric Vehicles, 2017 (continued)

Locality	Horse Trailers		Special Fuel Vehicles		Electric Vehicles	
	Basis*	Rate/\$100	Basis*	Rate/\$100	Basis*	Rate/\$100
Counties (continued)						
Northumberland	40% OC	\$3.60	40% OC	\$3.60	40% OC	\$3.60
Nottoway	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	\$3.75	N/A	N/A	N/A	N/A
Orange	1 year 65%, 60%, 55%, 50%, 45%, 40%, 37%, 34%, 31%, 28%, 25% to \$250 min.	\$3.75	N/A	N/A	N/A	N/A
Page	1 year 72%, then less 10% of previous year to \$100 min.	\$4.64	N/A	N/A	N/A	N/A
Pittsylvania	1 year 30%, 27.5%, 25.0%, 23.5%, 20.0%, 17.5%, 15.0%, 13.5%, 10.0%, 7.5%, 5.0% min.	\$8.75	N/A	N/A	N/A	N/A
Powhatan	1 year 60%, 45%, 37.5%, 30%, then 20% min.	\$3.60	FMV to \$100 min.	\$3.60	FMV to \$100 min.	\$3.60
Prince Edward	90% OC	\$4.50	N/A	N/A	BV	\$4.50
Prince George	1 year 60%, 50%, 40%, 30%, 20% min.	\$4.25	N/A	N/A	N/A	N/A
Prince William	N/A	\$0.00001	NADA	\$3.70	NADA	\$3.70
Pulaski	1-5 years 60%, 6-10 years 40%, 20% min.	\$2.14	N/A	N/A	N/A	N/A
Rappahannock	1 year 70%, less 5% each year. min. value: \$200	\$4.25 ^a	N/A	N/A	N/A	N/A
Richmond	1 year 40%, less 10% each year to min. \$100	\$3.75	N/A	N/A	N/A	N/A
Roanoke	1 year 90%, less 10% prior year value to min. value \$100	\$3.50	N/A	N/A	NADA	\$3.50
Rockbridge	OC less 15% each year	\$4.25	N/A	N/A	N/A	N/A
Rockingham	8 yr. 10% straight line; 0% after 9 years	\$0.44	N/A	N/A	N/A	N/A
Russell	1-2: 80%, 3-4: 60%, 5-6: 50%, 7-10: 40%, 11-14: 30%, 15+: 20%	\$1.95	N/A	N/A	N/A	N/A
Shenandoah	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. min. value: \$50	\$3.60	N/A	N/A	N/A	N/A
Smyth	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.30	N/A	N/A	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15% to min. value \$125	\$2.30
Southampton	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. min. value: \$100	\$5.00	N/A	N/A	N/A	N/A
Spotsylvania	1 year 50%, 45%, 40%, 30% 20 % min	\$6.73	N/A	N/A	N/A	N/A
Stafford	1 year 40%, 35%, 30%, 25%, 20%, 15% min.	\$5.49	BV; min. \$200	\$6.46	BV	\$6.46
Surry	1 year 60%, 50%, 40%, 30%, then less 5% each year to \$50 min.	\$4.00	NADA LV (\$200 min.)	\$4.00	BV	\$4.00
Sussex	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. min. value: \$130	\$4.85	N/A	N/A	FMV	\$4.85
Tazewell	1 year 75%, 65%, 55%, 45%, 35%, 25%, 15% min. min. value: \$125	\$2.00	1 year 75%, 65%, 55%, 45%, 35%, 25%, 15% min. min. value: \$125	\$2.00	1 year 75%, 65%, 55%, 45%, 35%, 25%, 15% min. min. value: \$125	\$2.00
Warren	100% FMV (DMV tagged) min. value: \$250	\$4.00	BV to \$175 min.	\$4.00	BV	\$4.00

N/A Not applicable.

* See bottom of last page of Table 9.13 for key to abbreviations.

^a Rappahannock County reports imposing an additional \$0.20 tax to pay for county fire service.

Table 9.13 Tangible Personal Property Taxes Related to Horse Trailers, Special Fuel Vehicles, and Electric Vehicles, 2017 (continued)

Locality	Horse Trailers		Special Fuel Vehicles		Electric Vehicles	
	Basis*	Rate/\$100	Basis*	Rate/\$100	Basis*	Rate/\$100
Counties (continued)						
Washington	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% to \$200 min.	\$1.70	N/A	N/A	N/A	N/A
Westmoreland	100% FMV	\$3.00	N/A	N/A	N/A	N/A
Wise	1 year 85%, 75%, 65%, 55%, 40%, 25%, 10% min.	\$1.56	N/A	N/A	N/A	N/A
Wythe	DC to \$300 min.	\$2.27	N/A	N/A	BV	\$2.27
York	1 year 80%, less 10% each year to \$300 min.	\$4.00	N/A	N/A	NADA LV	\$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.)						
Altavista	1 year 65%, 55%, 45%, 35%, 5-10: 25%, 11+: 10%	\$2.00	N/A	N/A	N/A	N/A
Ashland	Done by Hanover County	\$0.77	N/A	N/A	N/A	N/A
Bedford	N/A	N/A	BV	\$1.06	BV	\$1.06
Bridgewater	Done by Rockingham Co.	\$0.75	N/A	N/A	Done by Rockingham Co.	\$0.75
Cedar Bluff	Done by Tazewell Co.	\$0.35	N/A	N/A	Done by Tazewell Co.	\$0.35
Christiansburg	10% OC	\$0.45	NADA to \$1,000 min.	\$0.45	NADA to \$1,000 min.	\$0.45
Clarksville	Done by Mecklenburg Co.	\$1.65	N/A	N/A	Done by Mecklenburg Co.	\$1.65
Courtland	Done by Southampton Co.	\$1.14	N/A	N/A	N/A	N/A
Culpeper	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	\$1.00	N/A	N/A	N/A	N/A
Dillwyn	Done by Buckingham Co.	\$0.28	N/A	N/A	N/A	N/A
Eastville	Done by Northampton Co.	\$0.05	N/A	N/A	N/A	N/A
Gordonsville	N/A	N/A	Done by Orange County	\$0.99	Done by Orange County	\$0.99
Grundy	N/A	N/A	N/A	N/A	Done by Rockingham Co.	\$0.50
Haysi	100% appraisal value	\$0.40	N/A	N/A	BV	\$0.40
Hillsville	1 year 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min.	\$0.72	N/A	N/A	N/A	N/A
Independence	Done by Grayson Co.	\$0.63	N/A	N/A	N/A	N/A
Kilmarnock ^b	Done by Lancaster and Northumberland counties	\$0.16/ \$0.40	Done by Lancaster and Northumberland counties	\$0.16/ \$0.40	Done by Lancaster and Northumberland counties	\$0.16/ \$0.40
La Crosse	Done by Mecklenburg Co.	\$1.05	N/A	\$1.05	N/A	N/A
Leesburg	Done by Loudoun County	\$1.00	N/A	N/A	N/A	N/A
McKenney	Done by Dinwiddie Co.	\$0.50	N/A	N/A	N/A	N/A
Orange	Done by Orange County	\$0.83	Done by Orange County	\$0.83	Done by Orange County	\$0.83
Rocky Mount	Done by Franklin County	\$0.51	Done by Franklin County	\$0.51	Done by Franklin County	\$0.51
Round Hill	N/A	\$1.15	Done by Loudoun County	\$1.15	Done by Loudoun County	\$1.15
Rural Retreat	Done by Wythe County	\$0.50	N/A	N/A	N/A	N/A
Smithfield	N/A	\$1.00	N/A	N/A	N/A	\$1.00
South Boston	1 year 90%, less 10% each year down to 15%	\$2.00	N/A	N/A	N/A	N/A
South Hill	Done by Mecklenburg Co.	\$1.05	BV	\$1.50	BV	\$1.50
Stony Creek	Done by Sussex County	\$0.60	Done by Sussex County	\$0.60	Done by Sussex County	\$0.60
Warrenton	Done by Fauquier County	\$1.00	N/A	N/A	N/A	N/A
Wise	Done by Wise County	\$0.63	Done by Wise County	\$0.63	Done by Wise County	\$0.63
Woodstock	Done by Shenandoah Co.	\$0.90	N/A	N/A	N/A	N/A

N/A Not applicable.

* See bottom of this page for key to abbreviations.

^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: Association of Bookmobile and Outreach Services

BV: Book Value

DC: Depreciated Cost

FMV: Fair Market Value

LV: Loan Value

NADA: National Automobile Dealers Association Guide for Recreation Vehicles (contains information on horse trailers)

OC: Original Cost

TV: Trade-in Value

Section 10

Machinery and Tools Property Tax, 2017

In fiscal year 2016, the most recent year available from the Auditor of Public Accounts, the machinery and tools property tax accounted for 1.6 percent of total tax revenue for cities, 1.1 percent for counties, and 1.8 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 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.

Section 58.1-3507 provides a uniform classification for idle machinery. Idle machinery and tools are to be classified as intangible personal property no longer subject to local taxation. Items are defined to be idle if they have not been used for at least one year prior to the given tax day and no one can reasonably suppose that the machinery or tool will be returned to use in the given tax year.

Section 58.1-3980 provides an appeal procedure for the machinery and tools tax. The *Code* states, “... 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.”

Table 10.1 presents the 2017 tax rates on machinery and tools for the 37 cities, 91 counties, and 81 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 statutory (nominal) tax rate per \$100, the assessment ratio, and the effective tax rate (computed by multiplying the statutory tax rate by the assessment ratio). *Effective tax rates among localities are only comparable if they use the same basis of assessment and apply it to the same age of property.* 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.

Thirty-six cities reported using original cost as the basis of assessment. Eighty-seven counties imposing the tax used original cost. Finally, 72 of the towns reported basing their assessments on original cost. The remainder used fair market value or depreciated cost. In many cases it is accurate to say that towns followed the same method as the county in which they are located. However, some exceptions exist.

The following text table, using unweighted averages, compares localities using original cost as their basis. The table is based on machinery and equipment one year old. The medians for cities, counties and towns were \$1.06, \$0.90, and \$0.37, respectively. Town rates were in addition to rates imposed by their host counties.

Machinery and Tools: Effective 1st Year Tax Rate per \$100 for Localities Using Original Cost, 2017

	Cities	Counties	Cities & Counties	Towns
Mean	\$1.29	\$1.09	\$1.15	\$0.46
Median	\$1.06	\$0.90	\$0.95	\$0.37
1st quartile	\$0.76	\$0.63	\$0.66	\$0.25
3rd quartile	\$1.69	\$1.49	\$1.50	\$0.60
No. of localities	36	87	123	72

Table 10.2 presents the 2017 tax rates in industries which the *Code* permits specific types of equipment to be categorized as machinery and tools. The separate classification is permitted by § 58.1-3508 and § 58.1-3508.1. Currently, 13 localities report having a separate tax on equipment in the semiconductor industry 46 report having a machinery and tools tax in the forest harvesting industry 63 localities report so in the vehicle cleaning industry while only 2 localities reports having it as a separate category in the castings industry. Meanwhile, 6 localities report having the tax for equipment in the defense industry, and 3 localities report having the category in other businesses.

Table 10.3 presents the number of machinery and tool accounts each locality reported for 2017. Twenty-seven cities reported their number of accounts, as did 69 counties and 19 towns. When we asked the question, we assumed localities organized their accounts by business entity (i.e.,

each business had an account and within that account resided any number of tools). However, based on responses from some localities, this might not always be the case. Some localities responded that the machinery or tool item, not the business entity, was the basis of the account. Others informed

us that their machinery and tools accounts included items we did not expect, such as company work trucks. Localities which reported having such systems tended to report a much higher number of accounts.



**Table 10.1
Machinery and Tools Property Tax, General Information, 2017**

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100 [†]
				Year	Ratio (%)	
Cities (Note: All cities responded to this survey.)						
Alexandria	OC	IN	\$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
Bristol	OC	IN	\$7.00	All	11	\$0.77
Buena Vista	OC	IN	\$4.25	1 to 10	20	\$0.85
				11 to 20	15	\$0.64
				21+	10	\$0.43
				Not in use	1	\$0.04
Charlottesville	OC	IN	\$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
				7+	10	\$0.42
Chesapeake	OC	IN	\$3.12 ^a	All	20	\$0.63
Colonial Heights	OC	IN	\$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	OC	IN	\$5.52	All	15	\$0.83
Danville	OC	IN	\$1.50	1 to 10	20	\$0.30
				11 to 15	10	\$0.15
				16+	2	\$0.03
				All	12.5	\$0.63
Emporia	OC	IN	\$5.00	All	12.5	\$0.63
Fairfax	OC	IN	\$4.13	1	80	\$3.30
				2	70	\$2.89
				3	60	\$2.48
				4	50	\$2.07
				5	40	\$1.65
				6	30	\$1.24
				7	20	\$0.83
				8+	10	\$0.41
Falls Church	FMV	IN	\$5.00	1	80	\$4.00
				2	70	\$3.50
				3	60	\$3.00
				4	50	\$2.50
				5	40	\$2.00
				6	30	\$1.50
				7+	20	\$ 1.00
Franklin	OC	IN	\$2.00	All	30	\$0.60
Fredericksburg	OC	IN	\$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	OC	IN	\$1.50	All	50	\$0.75

* 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 ratio schedule.

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

Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Cities (continued)						
Hampton	OC	IN	\$3.50	All	35	\$1.23
Harrisonburg	OC	IN	\$2.12	1	90	\$1.91
				2	80	\$1.70
				3	70	\$1.48
				4	60	\$1.27
				5	50	\$1.06
				6	40	\$0.85
				7+	30	\$0.64
Hopewell	OC	IN	\$3.05	All	25	\$0.76
Lexington	OC	IN	\$4.25	All	25	\$1.06
Lynchburg	OC	IN	\$3.00	1 to 5	30	\$0.90
				6+	25.35	\$0.76
Manassas	OC	IN	\$2.10	1	80	\$1.68
				2	70	\$1.47
				3	60	\$1.26
				4	50	\$1.05
				5	40	\$0.84
				6	30	\$0.63
				7+	20	\$0.42
Manassas Park	OC	IN	\$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	OC	IN	\$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	OC	IN	\$3.75	All	33.3	\$1.25
Norfolk	OC	IN	\$4.25	All	40	\$1.70
Norton	OC	IN	\$2.05	All	10	\$0.21
Petersburg	OC	IN	\$3.80	1	40	\$1.52
				2	35	\$1.33
				3	30	\$1.14
				4	25	\$0.95
				5+	20	\$0.76
Poquoson	OC	IN	\$4.15	All	30	\$1.25
Portsmouth	OC	IN	\$3.00	1984-current	50	\$1.50
				before 1984	25	\$0.75
Radford	OC	IN	\$1.76	All	30	\$0.53
Richmond	OC	IN	\$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
Roanoke	OC	IN	\$3.45	1	60	\$2.07
				2	50	\$1.73
				3	40	\$1.38
				4	30	\$1.04
				5+	20	\$0.69

* 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 ratio schedule.

Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Nominal Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†	
				Year	Ratio (%)		
Cities (continued)							
Salem	OC	IN	\$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	OC	IN	\$1.24	All	100 ^b	\$1.24	
Suffolk	OC	IN	\$3.15	1 to 5	20	\$0.63	
				6+	10	\$0.32	
Waynesboro	OC	IN	\$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	OC	IN	\$3.50	All	30	\$1.05	
Winchester	OC	IN	\$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	OC	IN	\$3.72	Districts 2, 3, 4 & 5	1	45	\$1.67
				2	35	\$1.30	
				3	30	\$1.12	
				4 to 10	20	\$0.74	
				11+	10	\$0.37	
			\$3.63	District 6	1	45	\$1.63
				2	35	\$1.27	
				3	30	\$1.09	
				4 to 10	20	\$0.73	
				11+	10	\$0.36	
Albemarle	OC	IN	\$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	
				7+	10	\$0.43	
Alleghany	OC	IN	\$5.95	All	15	\$0.89	
Amelia	OC	IN	\$1.00	1	60	\$0.60	
				2	45	\$0.45	
				3	37.5	\$0.38	
				4	33	\$0.33	
				5	20	\$0.20	
Amherst	OC	IN	\$2.00	All	25	\$0.50	
Appomattox	OC	IN	\$3.35	All	17.3	\$0.58	
Arlington	OC	IN	\$5.00	1	80	\$4.00	
				2	70	\$3.50	
				3	60	\$3.00	
				4	50	\$2.50	
				5	40	\$2.00	
				6	30	\$1.50	
				7+	20	\$1.00	
Augusta	OC	IN	\$2.00	All	20	\$0.40	
Bath	BV	IN	\$0.35	All	100	\$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 ratio schedule.
^b The city of Staunton allows a variety of depreciation methods, including 3, 5, 7, 10, and 15 year straight-line depreciation.

Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Bedford	OC	IN	\$1.20	1	100	\$1.20
				2	95	\$1.14
				3	90	\$1.08
				4	85	\$1.02
				5	80	\$0.96
				6	75	\$0.90
				7	70	\$0.84
				8	65	\$0.78
				9	60	\$0.72
				10	55	\$0.66
				11	50	\$0.60
				12	45	\$0.54
				13	40	\$0.48
				14	35	\$0.42
Bland	OC	IN	\$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	OC	IN	\$1.80	1 to 5	50	\$0.90
				6+	42	\$0.76
Brunswick	OC	IN	\$3.40	All	20	\$0.68
Buchanan	OC	IN	\$1.95	1 to 3	80	\$1.56
				4 to 6	60	\$1.17
				7 to 9	40	\$0.78
				10+	20	\$0.39
Buckingham	OC	IN	\$2.90	1 to 9	15	\$0.44
				10 to 19	10	\$0.29
				20+	5	\$0.15
Campbell	OC	IN	\$3.25	All	25	\$0.81
Caroline	OC	IN	\$3.50	All	22	\$0.77
Carroll	OC	IN	\$1.75	1	90	\$1.58
				2	85	\$1.49
				3	80	\$1.40
				4	70	\$1.23
				5	60	\$1.05
				6	50	\$0.88
				7	40	\$0.70
				8	35	\$0.61
				9+	30	\$0.53
Charles City	OC	IN	\$3.00	1	50	\$1.50
				2	40	\$1.20
				3	30	\$0.90
				4	20	\$0.60
				5+	10	\$0.30

* 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 ratio schedule.

Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Charlotte	OC	IN	\$3.00	1	45	\$1.35
				2	40.5	\$1.22
				3	36.45	\$1.09
				4	32.8	\$0.98
				5+	29.52	\$0.89
Chesterfield	OC	IN	\$1.00	1 to 10	25	\$0.25
				11 to 20	20	\$0.20
				20+	15	\$0.15
Clarke	OC	IN	\$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	OC	IN	\$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	OC	IN	\$2.00	1	70	\$1.40
				2	60	\$1.20
				3	50	\$1.00
				4	40	\$0.80
				5	30	\$0.60
				6+	20	\$0.40
Cumberland	OC	IN	\$3.75	All	20	\$0.75
Dickenson	OC	IN	\$1.82	1	80	\$1.46
				2	70	\$1.27
				3	60	\$1.09
				4	50	\$0.91
				5	40	\$0.73
				6	30	\$0.55
				7+	20	\$0.36
Dinwiddie	OC	IN	\$3.30	All	20	\$0.66
Essex	OC	IN	\$1.20	All	50	\$0.60
Fairfax	OC	IN	\$4.57	General		
				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
				Computer equipment		
				1	50	\$2.29
				2	35	\$1.60
				3	20	\$0.91
				4	10	\$0.46
5	2	\$0.09				

* 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 ratio schedule.

Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Fauquier	OC	IN	\$2.30	1	70	\$1.61
				2	60	\$1.38
				3	50	\$1.15
				4	40	\$0.92
				5	30	\$0.69
				6	20	\$0.46
				7+	10	\$0.23
Floyd	OC	IN	\$1.55	1	60	\$0.93
				2	50	\$0.78
				3	40	\$0.62
				4	30	\$0.47
				5+	20	\$0.31
Fluvanna	OC	IN	\$1.90	All	20	\$0.38
Franklin	OC	IN	\$0.70	1	100	\$0.70
				2	90	\$0.63
				3	80	\$0.56
				4	70	\$0.49
				5	60	\$0.42
				6	50	\$0.35
				7+	40	\$0.28
Frederick	OC	IN	\$2.00	1	60	\$1.20
				2	50	\$1.00
				3	40	\$0.80
				4+	30	\$0.60
Giles	OC	IN	\$2.16	All	50	\$1.08
Gloucester	OC	IN	\$2.95	1 to 7	30	\$0.86
				8+	10	\$0.30
Goochland	OC	IN	\$1.00	1 to 5	75	\$0.75
				6 to 10	56	\$0.56
				11+	37	\$0.37
Grayson	OC	IN	\$1.75	1	100	\$1.75
				2	90	\$1.58
				3	80	\$1.40
				4	70	\$1.23
				5	60	\$1.05
				6	50	\$0.88
				7	40	\$0.70
				8+	30	\$0.53
Greene	BV	IN	\$2.50	All	100	\$2.50
Greensville	OC	IN	\$4.00	All	20	\$0.80
Halifax	OC	IN	\$1.26	1993-Current	50	\$0.63
				1992-Prior	25	\$0.32
				Idle	0	\$0.00
Hanover	OC	IN	\$3.57	All	10	\$0.36
Henrico	OC	IN	\$0.30	1	80	\$0.24
				2	76	\$0.23
				3	68	\$0.21
				4	60	\$0.18
				5	53	\$0.16
				6 to 10	25	\$0.08
				11 to 12	18	\$0.05
				13 to 14	14	\$0.04
				15+	10	\$0.03
				Henry	OC	IN	$1.48	1	97	$1.44
2	87	\$1.29				
3	77	\$1.14				
4	67	\$0.99				
5	57	\$0.84				

* 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 ratio schedule.

Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Highland	OC	IN	\$1.00	All	5	\$0.05
Isle of Wight	OC	IN	\$1.75	All	40	\$0.70
James City	OC	IN	\$4.00	All	25	\$1.00
King & Queen	OC	IN	\$1.10	1	70	\$0.77
				2	60	\$0.66
				3	50	\$0.55
				4	40	\$0.44
				5	30	\$0.33
				6	20	\$0.22
				7+	10	\$0.11
King George	OC	IN	\$2.50	All	20	\$0.50
King William	OC	IN	\$2.25	All	25	\$0.56
Lancaster	BV	IN	\$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	OC	IN	\$2.00	1	90	\$1.80
				2	80	\$1.60
				3	70	\$1.40
				4	60	\$1.20
				5	50	\$1.00
				6	40	\$0.56
				7	30	\$0.42
				8+	20	\$0.28
Loudoun	OC	IN	\$2.75	1	50	\$1.38
				2	40	\$1.10
				3	30	\$0.83
				4	20	\$0.55
				5+	10	\$0.28
Louisa	OC	IN	\$1.90	All	10	\$0.19
Lunenburg	OC	IN	\$1.80	1 to 5	50	\$0.90
				6 to 10	40	\$0.72
				11 to 15	30	\$0.54
				16 to 20	20	\$0.36
				21+	10	\$0.18
Madison	OC	IN	\$1.67	1	90	\$1.50
				2	80	\$1.34
				3	70	\$1.17
				4	60	\$1.00
				5	50	\$0.84
				6	40	\$0.67
				7	30	\$0.50
				8	20	\$0.33
				9	10	\$0.17
Mathews	OC	IN	\$2.14	1 to 10	30	\$0.64
				10+	10	\$0.21
Mecklenburg	OC	IN	\$0.66	All	80	\$0.53
Montgomery	OC	IN	\$1.82	1 to 4	60	\$1.09
				5 to 7	50	\$0.91
				8+	40	\$0.73
Nelson	OC	IN	\$1.25	1 to 5	40	\$0.50
				6 to 10	30	\$0.38
				11 to 15	20	\$0.25
				16+	10	\$0.13

* 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 ratio schedule.

Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
New Kent	OC	IN	\$1.50	1 to 3	35	\$0.53
				4 to 6	30	\$0.45
				7 to 10	25	\$0.38
				11+	20	\$0.30
				Idle	5	\$0.08
Northampton	OC	IN	\$2.00	1	70	\$1.40
				2	60	\$1.20
				3	50	\$1.00
				4	40	\$0.80
				5	25	\$0.50
				6+	10	\$0.20
Northumberland	OC	IN	\$3.60	All	25	\$0.90
Nottoway	OC	IN	\$1.35	1 to 3	70	\$0.95
				4 to 7	60	\$0.81
				8+	30	\$0.41
Orange	OC	IN	\$1.831	1	75	\$1.37
				2	70	\$1.28
				3	65	\$1.19
				4	60	\$1.10
				5	55	\$1.01
				6	50	\$0.92
				7	45	\$0.82
				8	40	\$0.73
				9	35	\$0.64
				10	30	\$0.55
				11+	25	\$0.46
Page	OC	IN	\$2.00	All	40	\$0.80
Patrick	OC	IN	\$1.71	1	95	\$1.62
				2	85.5	\$1.46
				3	77	\$1.32
				4	69.3	\$1.19
				5	62.3	\$1.07
				6	56.1	\$0.96
				7	50.5	\$0.86
				8	45.4	\$0.78
				9	40.9	\$0.70
				10	36.8	\$0.63
				11	33.1	\$0.57
				12	29.8	\$0.51
				13	26.8	\$0.46
				14+	25	\$0.43
Pittsylvania	OC	IN	\$4.50	All	10	\$0.45
Powhatan	OC	IN	\$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	OC	IN	\$4.20	All	10	\$0.42
Prince George	OC	IN	\$1.50	1	60	\$0.90
				2	50	\$0.75
				3	40	\$0.60
				4	30	\$0.45
				5+	20	\$0.30

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

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Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Prince William	OC	IN	\$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	OC	IN	\$1.50	All	48	\$0.72
Richmond	BV	IN	\$0.40	All	100	\$0.40
Roanoke	OC	IN	\$2.85	1 to 5	25	\$0.71
				6 to 10	20	\$0.57
				11+	15	\$0.43
Rockbridge	OC	IN	\$2.55	All	10	\$0.26
Rockingham	OC	IN	\$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	OC	IN	\$1.65	New to 1	90	\$1.49
				2 to 3	80	\$1.32
				4 to 5	70	\$1.16
				6 to 7	60	\$0.99
				8 to 9	50	\$0.83
				10 to 15	40	\$0.66
				15+	30	\$0.50
Scott	OC	IN	\$0.72	All	100	\$0.72
Shenandoah	OC	IN	\$3.15	1	55	\$1.73
				2	50	\$1.58
				3	45	\$1.42
				4	40	\$1.26
				5	25	\$0.79
				6+	10	\$0.32
Smyth	OC	IN	\$1.55	1	90	\$1.40
				2	80	\$1.24
				3	70	\$1.09
				4	60	\$0.93
				5	50	\$0.78
				6	40	\$0.62
				7	30	\$0.47
				8+	20	\$0.31
Southampton	OC	IN	\$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	OC	IN	\$2.50	1	50	\$1.25
				2	45	\$1.13
				3	40	\$1.00
				4	30	\$0.75
				5+	20	\$0.50

N/A Not applicable.

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Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Surry	OC	IN	\$1.00	1	60	\$0.60
				2	50	\$0.50
				3	40	\$0.40
				4	30	\$0.30
				5+	20	\$0.20
Sussex	OC	IN	\$2.43	1 to 5	100	\$2.43
				6 to 15	80	\$1.94
				16 to 25	50	\$1.22
				26+	25	\$0.61
Tazewell	OC	IN	\$2.00	All	100	\$2.00
Warren	OC	IN	\$1.95	1	70	\$1.37
				2	60	\$1.17
				3	50	\$0.98
				4	40	\$0.78
				5+	30	\$0.59
Washington	OC	IN	\$1.55	New	100	\$1.55
				1	90	\$1.40
				2	80	\$1.24
				3	70	\$1.09
				4	60	\$0.93
5+	50	\$0.78				
Westmoreland	OC	IN	\$1.50	All	100	\$1.50
Wise	OC	IN	\$1.41	1	86	\$1.21
				2	72	\$1.02
				3	58	\$0.82
				4	44	\$0.62
				5	30	\$0.42
				6	16	\$0.23
				7+	10	\$0.14
Wythe	OC	IN	\$1.50	1 to 5	50	\$0.75
				6+	20	\$0.30
York	OC	IN	\$4.00	All	25	\$1.00
Towns (Note: Towns that answered "not applicable" to all items are excluded. For a list of respondent and non-respondent towns, see Appendix B.)						
Abingdon	OC	G	\$0.76	All	100	\$0.76
Altavista	OC	G	\$2.00	All	25	\$0.50
Amherst	OC	G	\$2.00	Amherst County		
				All	25	\$0.50
Appomattox	FMV	...	\$0.55	All	12.5	\$0.07
Ashland	OC	...	\$0.77	All	10	\$0.08
Berryville	OC	G	\$1.30	Clarke County		
				1	50	\$0.65
				2	45	\$0.59
				3	40	\$0.52
				4	37.5	\$0.49
				5	35	\$0.46
				6	32.5	\$0.42
				7	30	\$0.39
				8	27.5	\$0.36
				9	25	\$0.33
				10	22.5	\$0.29
				11	20	\$0.26
				12	17.5	\$0.23
				13	15	\$0.20
				14	12.5	\$0.16
15+	10	\$0.13				

* 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 ratio schedule.

... No response.

Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Big Stone Gap	OC	G	\$0.62	All	100	\$0.62
Blackstone	OC	G	\$0.85	All	100	\$0.85
Bluefield	OC	G	\$0.60	All	100	\$0.60
Boones Mill	OC	...	\$0.40	1	10	\$0.04
				2	9	\$0.04
				3	8	\$0.03
				4	7	\$0.03
				5	6	\$0.02
				6	5	\$0.02
				7+	4	\$0.02
Boydton	OC	G	\$0.47	All	100	\$0.47
Bridgewater	OC	G	\$0.375	1	90	\$0.34
				2	80	\$0.30
				3	70	\$0.26
				4	60	\$0.23
				5	50	\$0.19
				6	40	\$0.15
				7	30	\$0.11
				8+	20	\$0.08
Broadway	OC	G	\$0.40	All	100	\$0.40
Brookneal	OC	G	\$1.70	1 to 10	20	\$0.34
				11 to 20	15	\$0.26
				21+	10	\$0.17
Buchanan	OC	G	\$0.10	All	20	\$0.02
Cape Charles	OC	G	\$1.00	Northampton County		
Cedar Bluff	OC	...	\$0.35	All	100	\$0.35
Chase City	OC	G	\$0.68	All	80	\$0.54
Chatham	OC	G	\$2.25	Pittsylvania County		
Chilhowie	FMV	G	\$0.30	All	100	\$0.30
Christiansburg	OC	G	\$0.444	1 to 4	60	\$0.27
				5 to 7	50	\$0.23
				8+	40	\$0.18
Clarksville	OC	G	\$0.38	All	80	\$0.30
Clifton Forge	OC	G	\$6.70	Alleghany County		
				All	15	\$1.00
Clintwood	BV	IN	\$0.30	New to 3	80	\$0.24
				4 to 6	60	\$0.18
				7 to 9	40	\$0.12
				10+	20	\$0.06
Coeburn	OC	G	\$0.40	Wise County		
				1	86	\$0.34
				2	72	\$0.29
				3	58	\$0.23
				4	44	\$0.18
				5	30	\$0.12
				6	16	\$0.06
				7+	10	\$0.04
Colonial Beach	OC	G	\$4.00	Westmoreland County		
				1	80	\$3.20
				2	72	\$2.88
				3	64.8	\$2.59
				4	58.3	\$2.33
				5	52.9	\$2.12
				6	47.2	\$1.89
				7	42.5	\$1.70
				8	38.3	\$1.53
				9	34.4	\$1.38
				10	31	\$1.24
				11	27.9	\$1.12

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

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... No response.

Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
Culpeper	OC	IN	\$0.80	1	70	\$0.56
				2	60	\$0.48
				3	50	\$0.40
				4	40	\$0.32
				5+	30	\$0.24
Damascus	OC	G	\$0.52	All	100	\$0.52
Dillwyn	OC	G	\$0.28	All	100	\$0.28
Drakes Branch	OC	G	\$0.37	All	100	\$0.37
Dublin	OC	G	\$0.50	All	100	\$0.50
Eastville	FMV	G	\$0.25	All	100	\$0.25
Edinburg	OC	G	\$0.75	Shenandoah County		
				1	55	\$0.41
				2	50	\$0.38
				3	45	\$0.34
				4	40	\$0.30
				5	25	\$0.19
6+	10	\$0.08				
Floyd	BV	G	\$0.25	1	60	\$0.15
				2	50	\$0.13
				3	40	\$0.10
				4	30	\$0.08
				5+	20	\$0.05
Front Royal	OC	G	\$0.64	1	70	\$0.45
				2	60	\$0.38
				3	50	\$0.32
				4	40	\$0.26
Glade Spring	OC	G	\$0.20	Washington County		
				New	100	\$0.20
				1	90	\$0.18
				2	80	\$0.16
				3	70	\$0.14
				4	60	\$0.12
5+	50	\$0.10				
Glen Lyn	OC	G	\$0.25	All	100	\$0.25
Gordonsville	OC	G	\$0.24	Orange County		
				1	75	\$0.18
				2	70	\$0.17
				3	65	\$0.16
				4	60	\$0.14
				5	55	\$0.13
				6	50	\$0.12
				7	45	\$0.11
				8	40	\$0.10
				9	35	\$0.08
				10	30	\$0.07
11+	25	\$0.06				
Gretna	OC	G	\$2.25	All	10	\$0.23
Grottoes	OC	G	\$0.38	Rockingham County		
				1	90	\$0.34
				2	80	\$0.30
				3	70	\$0.27
				4	60	\$0.23
				5	50	\$0.19
				6	40	\$0.15
				7	30	\$0.11
8+	20	\$0.08				

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Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
Hamilton	OC	G	\$1.10	1	50	\$0.55
				2	40	\$0.44
				3	30	\$0.33
				4	20	\$0.22
				5+	10	\$0.11
Haymarket	BV	IN	\$0.60	1	85	\$0.51
				2	75	\$0.45
				3	65	\$0.39
				4	55	\$0.33
				5	45	\$0.27
				6	35	\$0.21
				7	25	\$0.15
				8	15	\$0.09
				9+	10	\$0.06
Haysi	OC	G	\$0.40	1 to 3	80	\$0.32
				4 to 6	60	\$0.24
				7 to 9	40	\$0.16
				10+	20	\$0.08
Hillsville	OC	G	\$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
Independence	OC	G	\$0.63	All	10	\$0.06
Keysville	OC	G	\$0.60	All	100	\$0.60
Kilmarnock	OC	G	\$0.16	All	100	\$0.16
La Crosse	OC	G	\$0.30	All	80	\$0.24
Lawrenceville	OC	G	\$1.80	All	20	\$0.36
Lebanon	OC	G	\$0.75	All	100	\$0.75
Leesburg	FMV	G	\$1.00	1	50	\$0.50
				2	40	\$0.40
				3	30	\$0.30
				4	20	\$0.20
				5+	10	\$0.10
Luray	OC	G	\$0.62	All	100	\$0.62
Marion	OC	G	\$0.35	All	100	\$0.35
Narrows	OC	G	\$0.96	All	12.5	\$0.12
New Market	OC	G	\$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
Orange	OC	G	\$0.066	1	80	\$0.05
				2	76	\$0.05
				3	72	\$0.05
				4	68	\$0.04
				5	64	\$0.04
				6	60	\$0.04
				7	56	\$0.04
				8	52	\$0.03
				9	48	\$0.03
				10	44	\$0.03
				11+	40	\$0.03

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Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
Pembroke	BV	G	\$0.313	Giles County		
				All	100	\$0.31
Purcellville	OC	G	\$0.55	Loudoun County		
				1	50	\$0.28
				2	40	\$0.22
				3	30	\$0.17
				4	20	\$0.11
				5+	10	\$0.06
Rocky Mount	OC	G	\$0.17	1	100	\$0.17
				2	90	\$0.15
				3	80	\$0.14
				4	70	\$0.12
				5	60	\$0.10
				6	50	\$0.09
				7+	40	\$0.07
Rural Retreat	OC	G	\$0.15	1 to 5	50	\$0.08
				6+	20	\$0.03
Saint Paul	OC	G	\$0.31	All	100	\$0.31
Saltville	OC	G	\$1.26	All	100	\$1.76
Smithfield	OC	G	\$0.375	All	60	\$0.23
South Boston	OC	G	\$0.31	All	15	\$0.05
South Hill	OC	G	\$0.38	Mecklenburg County		
				All	80	\$0.30
Stanley	OC	G	\$0.75	Henry County		
				1	97	\$0.73
				2	87	\$0.65
				3	77	\$0.58
				4	67	\$0.50
				5	57	\$0.43
Stony Creek	OC	G	\$0.60	All	100	\$0.60
Strasburg	OC	G	\$0.86	Shenandoah County		
				1	55	\$0.47
				2	50	\$0.43
				3	45	\$0.04
				4	40	\$0.03
				5	25	\$0.22
				6+	10	\$0.09
Surry	OC	IN	\$0.60	All	100	\$0.60
Tappahannock	OC	G	\$0.20	All	10	\$0.02
Tazewell	OC	G	\$0.60	All	100	\$0.60
Timberville	OC	G	\$0.30	All	100	\$0.30
Victoria	OC	G	\$0.75	All	33.3	\$0.25
Vinton	OC	G	\$1.00	1 to 5	25	\$0.25
				6 to 10	20	\$0.20
				11+	15	\$0.15
Wakefield	OC	G	\$0.86	All	100	\$0.86
Warrenton	OC	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

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Table 10.1 Machinery and Tools Property Tax, General Information, 2017 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment Year	Assessment Ratio (%)	Effective Rate Per \$100 [†]
Towns (continued)						
Warsaw	BV	G	\$0.60	All	100	\$0.60
Waverly	OC	IN	\$1.06	1 to 5	50	\$0.53
				6 to 15	40	\$0.44
				16 to 25	25	\$0.27
				26+	10	\$0.11
West Point	OC	G	\$2.40	King William County		
Windsor	OC	G	\$0.10	All	25	\$0.60
				Isle of Wight County		
Windsor	OC	G	\$0.10	All	100	\$0.10
				Isle of Wight County		
Wise	OC	G	\$0.63	All	100	\$0.63
Woodstock	OC	G	\$0.90	1	80	\$0.72
				2	70	\$0.63
				3	55	\$0.50
				4	40	\$0.36
				5	25	\$0.23
				6+	10	\$0.09
Wytheville	OC	G	\$0.28	1 to 5	50	\$0.14
				6+	20	\$0.06

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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 on Specific Types of Equipment, 2017

Locality	Rate Per \$100 of Assessed Value					
	Semiconductor	Forestry	Vehicle Cleaning	Castings	Defense	Other Business
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)						
Bristol	\$7.00	N/A	N/A	N/A	N/A	N/A
Charlottesville	N/A	N/A	\$4.20	N/A	N/A	N/A
Chesapeake	N/A	N/A	\$3.12	N/A	N/A	N/A
Covington	N/A	N/A	\$5.52	N/A	N/A	N/A
Emporia	N/A	N/A	\$5.00	N/A	N/A	N/A
Fairfax	N/A	N/A	\$4.13	N/A	N/A	N/A
Falls Church	\$5.00	N/A	\$5.00	N/A	N/A	N/A
Franklin	N/A	N/A	\$4.50	N/A	N/A	N/A
Fredericksburg	\$0.80	N/A	\$0.80	N/A	N/A	N/A
Hampton	N/A	N/A	\$3.50	\$3.25	N/A	N/A
Harrisonburg	N/A	N/A	\$2.12	N/A	N/A	N/A
Hopewell	N/A	N/A	\$3.05	N/A	N/A	N/A
Lynchburg	N/A	N/A	\$3.00	N/A	N/A	N/A
Manassas	\$0.65	N/A	\$2.10	N/A	N/A	N/A
Manassas Park	N/A	N/A	\$3.50	N/A	N/A	N/A
Martinsville	N/A	\$1.85	\$1.85	N/A	N/A	N/A
Newport News	N/A	N/A	\$4.50	N/A	N/A	N/A
Norfolk	N/A	N/A	\$4.25	N/A	N/A	N/A
Petersburg	N/A	N/A	\$4.40	N/A	N/A	N/A
Portsmouth	\$3.00	N/A	N/A	N/A	N/A	N/A
Roanoke	N/A	N/A	\$3.45	N/A	N/A	N/A
Staunton	N/A	N/A	\$1.24	N/A	N/A	N/A
Suffolk	N/A	N/A	\$3.15	N/A	N/A	N/A
Virginia Beach	N/A	N/A	N/A	N/A	N/A	N/A
Waynesboro	N/A	N/A	\$3.00	N/A	N/A	N/A
Winchester	N/A	N/A	\$1.30	N/A	N/A	N/A
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)						
Accomack	N/A	N/A	\$3.72	N/A	N/A	N/A
Amelia	N/A	\$1.00	\$1.00	N/A	N/A	N/A
Appomattox	N/A	N/A	\$3.35	N/A	N/A	N/A
Arlington	\$5.00	N/A	N/A	N/A	N/A	N/A
Augusta	\$2.00	\$2.00	\$2.00	N/A	N/A	N/A
Bedford	N/A	\$1.70	N/A	N/A	N/A	N/A
Bland	N/A	\$0.89	N/A	N/A	N/A	N/A
Botetourt	N/A	N/A	\$2.71	N/A	N/A	N/A
Brunswick	N/A	\$3.40	\$3.40	N/A	N/A	N/A
Buchanan	N/A	\$1.95	\$1.95	N/A	N/A	N/A
Buckingham	N/A	\$2.90	N/A	N/A	N/A	N/A
Campbell	N/A	N/A	N/A	N/A	\$3.00	N/A
Caroline	N/A	\$3.50	\$3.50	N/A	N/A	N/A
Charles City	N/A	\$2.50	N/A	N/A	N/A	N/A
Charlotte	N/A	\$3.00	N/A	N/A	N/A	N/A
Chesterfield	N/A	N/A	\$1.00	N/A	N/A	N/A
Clarke	N/A	\$1.25	N/A	N/A	N/A	N/A
Craig	N/A	\$2.20	N/A	N/A	N/A	N/A
Culpeper	N/A	N/A	\$2.00	N/A	N/A	N/A
Cumberland	N/A	\$3.75	N/A	N/A	N/A	N/A
Dinwiddie	N/A	N/A	\$3.30	N/A	N/A	N/A
Essex	N/A	\$1.20	N/A	N/A	N/A	N/A
Fairfax	\$4.57	N/A	\$5.00	N/A	\$5.00	N/A
Fauquier	N/A	N/A	\$2.30	N/A	N/A	N/A
Fluvanna	N/A	\$1.90	N/A	N/A	N/A	N/A
Franklin	N/A	\$0.70	\$0.70	N/A	N/A	N/A
Frederick	N/A	\$2.00	\$2.00	N/A	N/A	N/A
Gloucester	N/A	\$2.20	N/A	N/A	N/A	N/A
Grayson	N/A	\$1.75	N/A	N/A	N/A	N/A
Greensville	N/A	\$4.00	N/A	N/A	N/A	N/A

N/A Not applicable.
 ... No response.

Table 10.2 Machinery and Tools Tax on Specific Types of Equipment, 2017 (continued)

Rate Per \$100 of Assessed Value						
Locality	Semiconductor	Forestry	Vehicle Cleaning	Castings	Defense	Other Business
Counties (continued)						
Hanover	N/A	N/A	\$3.57	N/A	N/A	N/A
Henrico	\$0.30	N/A	\$0.30	N/A	N/A	N/A
Isle of Wight	N/A	\$0.70	\$1.75	N/A	N/A	N/A
King & Queen	N/A	\$1.10	N/A	N/A	N/A	N/A
King George	N/A	\$2.50	\$2.50	N/A	N/A	N/A
King William	N/A	\$2.25	\$2.25	N/A	N/A	N/A
Lee	N/A	\$2.00	N/A	N/A	N/A	N/A
Loudoun	\$2.75	N/A	\$2.75	N/A	\$3.00	N/A
Louisa	N/A	\$1.90	N/A	N/A	N/A	N/A
Lunenburg	N/A	\$1.80	N/A	N/A	N/A	N/A
Madison	N/A	N/A	\$1.67	N/A	N/A	N/A
Mecklenburg	N/A	\$0.66	\$0.66	N/A	N/A	N/A
Montgomery	N/A	N/A	\$1.82	N/A	\$2.00	N/A
Nelson	N/A	\$1.25	N/A	N/A	N/A	N/A
New Kent	N/A	\$1.50	\$1.50	N/A	N/A	N/A
Nottoway	N/A	\$1.35	N/A	N/A	N/A	N/A
Orange	N/A	...	N/A	N/A	\$2.00	N/A
Page	N/A	N/A	\$2.00	N/A	N/A	N/A
Patrick	N/A	\$1.71	N/A	N/A	N/A	N/A
Pittsylvania	N/A	\$4.50	\$4.50	N/A	N/A	N/A
Powhatan	N/A	\$3.60	\$3.60	N/A	N/A	N/A
Prince George	N/A	\$1.50	N/A	N/A	N/A	N/A
Prince William	\$2.00	N/A	N/A	N/A	N/A	N/A
Rockingham	N/A	\$3.00	\$3.00	\$3.00	N/A	\$3.00
Shenandoah	N/A	\$3.15	N/A	N/A	N/A	N/A
Smyth	N/A	\$1.55	\$1.55	N/A	N/A	N/A
Southampton	N/A	\$1.95	N/A	N/A	N/A	N/A
Stafford	N/A	...	...	N/A	...	N/A
Surry	N/A	\$3.00	N/A	N/A	N/A	\$1.00
Tazewell	N/A	\$2.00	N/A	N/A	N/A	N/A
Warren	N/A	N/A	\$1.95	N/A	N/A	\$4.00
Washington	N/A	N/A	\$1.55	N/A	N/A	N/A
Westmoreland	N/A	\$1.50	N/A	N/A	N/A	N/A
Wise	N/A	\$1.56	N/A	N/A	N/A	N/A
Wythe	\$1.50	\$1.50	N/A	N/A	N/A	N/A
York	N/A	N/A	\$4.00	N/A	\$4.00	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	N/A	N/A	\$0.76	N/A	N/A	N/A
Chatham	N/A	\$2.25	N/A	N/A	N/A	N/A
Christiansburg	N/A	N/A	\$0.45	N/A	N/A	N/A
Dillwyn	N/A	N/A	\$0.28	N/A	N/A	N/A
Front Royal	N/A	N/A	\$0.64	N/A	N/A	N/A
Smithfield	N/A	N/A	\$0.375	N/A	N/A	N/A
South Hill	\$0.38	N/A	\$1.00	N/A	N/A	N/A
Wise	N/A	N/A	\$0.63	N/A	N/A	N/A
N/A Not applicable.						
... No response.						

Table 10.3
Machinery and Tools Tax, Number of Accounts, 2017

Locality	Number of Accounts	Locality	Number of Accounts
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)			
Alexandria	14	Lexington	4
Bristol	30	Lynchburg	97
Buena Vista	23	Manassas Park	9
Charlottesville	30	Newport News	94
Chesapeake	113	Norfolk	161
Colonial Heights	8	Portsmouth	46
Covington	2	Radford	20
Danville	66	Roanoke	93
Fairfax	8	Staunton	35
Franklin	10	Suffolk	74
Fredericksburg	49	Waynesboro	50
Hampton	155	Williamsburg	1
Harrisonburg	55	Winchester	45
Hopewell	42		
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.)			
Albemarle	34	Louisa	35
Alleghany	41	Lunenburg	33
Amherst	47	Mecklenburg	173
Arlington	11	Montgomery	95
Augusta	149	Nelson	32
Bath	20	Northampton	9
Bedford	120	Northumberland	26
Bland	55	Nottoway	21
Botetourt	59	Orange	36
Brunswick	34	Page	35
Caroline	46	Patrick	40
Carroll	18	Pittsylvania	85
Charlotte	44	Powhatan	40
Chesterfield	365	Prince Edward	12
Culpeper	60	Prince George	33
Cumberland	53	Richmond	41
Dickenson	67	Roanoke	72
Dinwiddie	21	Rockbridge	21
Fauquier	46	Russell*	1714
Floyd	40	Scott	52
Fluvanna	10	Shenandoah	85
Frederick	191	Smyth	59
Giles	37	Southampton	25
Grayson	22	Spotsylvania	63
Greensville	40	Stafford	60
Hanover	194	Surry	5
Henrico	202	Sussex	13
Henry	86	Tazewell	95
Highland	3	Warren	40
Isle of Wight	88	Washington	88
King George	20	Westmoreland	17
King William	38	Wise	54
Lancaster	6	Wythe	83
Lee	454	York	27
Loudoun	200		

* Locality account is determined at item level rather than at company level.

Table 10.3 Machinery and Tools Tax, Number of Accounts, 2017 (continued)

Locality	Number of Accounts	Locality	Number of Accounts
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.)			
Altavista	25	Orange	10
Cedar Bluff	4	Rocky Mount	31
Chatham	7	Rural Retreat	5
Christiansburg	19	Smithfield	21
Culpeper	64	Strasburg	23
Floyd	116	Tappahannock	10
Front Royal	14	Tazewell	10
Gordonsville	3	Wakefield	2
Luray	7	West Point	18
New Market	3		

Section 11

Utility License Tax, 2017

In fiscal year 2016, the most recent year available from the Auditor of Public Accounts, the utility license tax accounted for 0.2 percent of the total tax revenue for cities, 0.1 percent for counties, and 0.8 percent for large towns. These percentages are based on the franchise license tax reported in Appendix C. The franchise license tax includes not only the license fees of electric and water utilities, which are discussed in this section, but also cable television utilities, discussed in Section 12. 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 1 percent of the gross receipts of such company accruing from sales to the ultimate consumer in the locality. 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.

Prior to 2006, any locality that had in effect before January 1, 1972 a tax rate exceeding the statutory ceiling could continue to tax at the previous level but could not raise the rate (see *Virginia, Acts of Assembly, 1972*, c. 858). This provision changed in 2006 under the Virginia Communication Sales and Use Tax when the General Assembly eliminated the business license tax in excess of 0.5 percent.

In the latest survey 131 localities responded that they had a utility license tax on telephone service and 36 had a tax on water service. The text table below summarizes the numbers of positive respondents by type of service and locality

Localities Reporting the Utility License Tax, 2017

	Cities	Counties	Towns	Total
Telephone	28	47	56	131
Water	7	22	7	36

Nearly all localities reported charging the maximum 0.5 percent (1/2 of 1 percent) permitted by the law. None reported charging a greater amount. A few localities reported charging less for the telephone utility tax, including the counties of Fairfax (0.24 percent), New Kent (0.42 percent) and Prince William (0.29 percent), and the towns of Haymarket (0.1 percent), and Pembroke (0.3 percent).



Table 11.1
Utility License Tax, 2017

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	0.5	0.5
Buena Vista	0.5	N/A
Chesapeake	0.5	N/A
Covington	0.5	N/A
Danville	0.5	N/A
Fairfax	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 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
Poquoson	0.5	0.5
Portsmouth	0.5	N/A
Richmond	0.5	0.5
Roanoke	0.5	0.5
Staunton	0.5	N/A
Suffolk	0.5	N/A
Virginia Beach	0.5	0.5
Waynesboro	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
Alleghany	0.5	0.5
Amelia	0.5	N/A
Arlington	0.5	0.5
Augusta	0.5	N/A
Bedford	0.5	N/A
Campbell	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	N/A
Dinwiddie	0.5	N/A
Fairfax	0.24	N/A
Fauquier	0.5	0.5
Fluvanna	0.5	N/A
Franklin	0.5	N/A
Frederick	0.5	N/A
Gloucester	0.5	0.5
Goochland	0.5	0.5
Hanover	0.5	0.5
Henrico ^a	0.5	0.5
Isle of Wight	0.5	0.5
James City	0.5	0.5
King & Queen	0.5	N/A
King George	0.5	N/A
King William	0.5	0.5
Lunenburg	0.5	N/A
Mathews	0.5	N/A

N/A Not applicable.

^a In Henrico County the tax is only applicable on gross receipts over \$100,000. Otherwise, a \$30 tax applies.

Table 11.1 Utility License Tax, 2017 (continued)

Locality	Tax Levy on Gross Receipts (%)	
	Telephone	Water
Counties (continued)		
New Kent	0.42	0.42
Page	N/A	0.5
Pittsylvania	0.5	0.5
Prince Edward	0.5	N/A
Prince George	0.5	0.5
Prince William	0.29	N/A
Rappahannock	0.5	N/A
Roanoke	0.5	0.5
Rockingham	0.5	N/A
Southampton	0.5	0.5
Stafford	0.5	N/A
Surry	0.5	0.5
Tazewell	0.5	N/A
Warren	0.5	N/A
Washington	0.5	0.5
Wise	0.5	N/A
York	0.5	0.5
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	0.5	N/A
Amherst	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
Boydton	0.5	N/A
Bridgewater	0.5	N/A
Brookneal	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
Clarksville	0.5	N/A
Clifton Forge	0.5	N/A
Clintwood	0.5	N/A
Courtland	0.5	N/A
Damascus	0.5	N/A
Dayton	0.5	N/A
Dillwyn	0.5	N/A
Farmville	0.5	N/A
Front Royal	0.5	N/A
Gate City	0.5	0.5
Gordonsville	0.5	0.5
Goshen	0.5	N/A
Gretna	0.5	N/A
Grottoes	0.5	0.5
Haymarket	0.1	N/A
Haysi	0.5	N/A
Hillsville	0.5	N/A
Honaker	0.5	N/A
Kilmarnock	0.5	N/A
Lebanon	0.5	N/A
Leesburg	0.5	N/A
Lovettsville	0.5	N/A
Luray	0.5	N/A
Marion	0.5	N/A
Middleburg	0.5	0.5
New Market	0.5	N/A

N/A Not applicable.

Table 11.1 Utility License Tax, 2017 (continued)

Locality	Tax Levy on Gross Receipts (%)	
	Telephone	Water
Towns (continued)		
Orange	0.5	N/A
Pembroke	0.3	N/A
Purcellville	0.5	N/A
Rocky Mount	0.5	N/A
Rural Retreat	0.5	N/A
Scottsville	0.5	N/A
Smithfield	0.5	N/A
South Boston	0.5	N/A
Strasburg	0.5	N/A
Tappahannock	0.5	N/A
Vienna	0.5	N/A
Vinton	0.5	0.5
Warsaw	0.5	N/A
Windsor	0.5	0.5
Wise	0.5	0.5
Wytheville	0.5	N/A

N/A Not applicable.

Section 12

Cable Television System Franchise Tax, 2017

On January 2007 the Virginia Communications Sales and Use Tax Act eliminated several local taxes, including the cable television system franchise tax (§ 15.2.2108), the local E-911 fees on land-line phone service, the business license taxes in excess of 0.5 percent gross revenues collected by several localities, the local consumer utility taxes on land line and wireless phones, the video programming excise tax (§ 58.1.3818.1), and the local consumer utility tax on cable television service which had been “grandfathered” in a few localities. These local taxes were replaced by a new state tax of 5 percent of the sales price of the service, which is collected by the Virginia Department of Taxation and remitted to localities as non-categorical state aid based on a percentage developed by the Auditor of Public Accounts in its report, *Report of State and Local Communication Service Taxes and Fees: Report on Audit for the Year Ended June 30, 2006*, and available on the web at http://www.wapa.virginia.gov/APA_Reports/Reports.aspx. Refer to Section 19, “Miscellaneous Taxes,” for more on the communications sales and use tax.

The cable television system franchise tax still exists in those localities with current contracts with cable operators. When those contracts expire, the localities will revert to the requirements of the state tax.

Table 12.1 presents the localities with franchise fee contracts that extend to the end of 2017 and beyond. It includes the current franchise fee charged by the locality, whether the locality has multiple cable providers, and whether the locality authorizes a BPOL tax on the cable franchisee. Six cities reported having contract clauses that extended to 2017 or beyond, as did 4 counties and 11 towns. The median of the fees for all localities was 5 percent. Thirty-two localities indicated that they had multiple cable providers or multiple contract end dates.



Table 12.1
Cable Television System Tax, 2017

Locality	Dates Contract Clauses Scheduled to Expire	Franchise Tax 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	No	No
Bristol	N/A	N/A	Yes	No
Buena Vista	2019	5	No	Yes
Charlottesville	...	5	No	No
Chesapeake	N/A	N/A	No	Yes
Covington	N/A	N/A	No	Yes
Emporia	...	N/A	No	No
Fairfax	2020	5	Yes	Yes
Falls Church	...	3	Yes	Yes
Fredericksburg	N/A	N/A	Yes	Yes
Galax	N/A	N/A	No	Yes
Hampton	N/A	N/A	No	Yes
Harrisonburg	N/A	N/A	No	Yes
Lexington	N/A	N/A	No	Yes
Manassas	N/A	N/A	No	Yes
Manassas Park	2017	N/A	Yes	Yes
Martinsville	...	5	No	Yes
Newport News	...	5	No	No
Norfolk	N/A	N/A	No	Yes
Norton	2023	5	No	No
Petersburg	N/A	N/A	No	Yes
Poquoson	N/A	N/A	No	Yes
Portsmouth	N/A	N/A	No	Yes
Richmond	2021	5	Yes	Yes
Roanoke	N/A	N/A	No	Yes
Suffolk	N/A	N/A	No	Yes
Virginia Beach	N/A	N/A	No	Yes
Waynesboro	N/A	N/A	No	Yes
Williamsburg	2021	5	Yes	Yes
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.)				
Albemarle	N/A	N/A	No	Yes
Alleghany	N/A	N/A	Yes	No
Amelia	N/A	N/A	No	Yes
Amherst	N/A	N/A	No	Yes
Arlington	N/A	N/A	No	Yes
Augusta	N/A	N/A	No	Yes
Bedford	N/A	N/A	Yes	No
Bland	N/A	N/A	Yes	No
Botetourt	N/A	N/A	No	Yes
Bruswick	N/A	N/A	Yes	No
Buchanan	N/A	N/A	Yes	No
Campbell	N/A	N/A	No	Yes
Carroll	N/A	N/A	Yes	No
Caroline	N/A	N/A	Yes	Yes
Chesterfield	2018	5	No	Yes
Dinwiddie	N/A	N/A	No	Yes
Fairfax	...	5	Yes	Yes
Gloucester	N/A	N/A	No	Yes
Greensville	N/A	N/A	No	Yes
Hanover	...	5	No	No
Henrico	2021	5	Yes	No
Henry	N/A	N/A	No	Yes
King George	...	3	No	No
Lee	N/A	N/A	Yes	No
Loudoun	2022	5	Yes	No

... No response
N/A Not applicable

Table 12.1 Cable Television System Tax, 2017 (continued)

Locality	Dates Contract Clauses Scheduled to Expire	Franchise Tax on Gross Receipts (%)	Multiple Cable Providers	Cable BPOL Tax
Counties (continued)				
Mathews	N/A	N/A	No	Yes
Mecklenberg	N/A	N/A	Yes	No
Middlesex	N/A	N/A	No	Yes
Nelson	N/A	N/A	No	Yes
New Kent	N/A	N/A	No	Yes
Northumberland	N/A	N/A	Yes	No
Nottoway	N/A	N/A	No	Yes
Pittsylvania	N/A	N/A	No	Yes
Prince George	N/A	N/A	No	Yes
Prince William	2018	5	Yes	Yes
Richmond	...	3	No	No
Roanoke	N/A	N/A	Yes	Yes
Spotsylvania	N/A	N/A	No	Yes
Stafford	N/A	N/A	Yes	No
Tazewell	N/A	N/A	Yes	No
Warren	N/A	N/A	No	Yes
Washington	N/A	N/A	Yes	No
Wise	N/A	N/A	Yes	No
Wythe	N/A	N/A	Yes	No
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	No	Yes
Amherst	...	5	No	No
Appomattox	N/A	N/A	No	Yes
Big Stone Gap	N/A	N/A	No	Yes
Blacksburg	...	0.36	No	Yes
Bluefield	N/A	N/A	No	Yes
Boyce	N/A	N/A	No	Yes
Boydton	...	0.8	No	No
Cape Charles	N/A	N/A	No	Yes
Chase City	N/A	N/A	Yes	No
Chatham	N/A	N/A	No	Yes
Chilhowie	N/A	N/A	No	Yes
Christiansburg	2025	5	Yes	No
Clarksville	2019	3	No	No
Clifton Forge	N/A	N/A	No	Yes
Clintwood	2017	5	No	No
Coeburn	N/A	N/A	No	Yes
Culpeper	...	N/A	Yes	No
Dayton	N/A	N/A	No	Yes
Dillwyn	2021	0.5	No	No
Edinburg	N/A	N/A	No	Yes
Floyd	2017	0.1	No	No
Front Royal	N/A	N/A	No	Yes
Gordonsville	...	3	No	No
Goshen	N/A	N/A	No	Yes
Gretna	...	5	No	No
Haymarket	N/A	N/A	No	Yes
Haysi	N/A	N/A	No	Yes
Herndon	N/A	N/A	Yes	No
Honaker	2020	3	No	No
Keysville	...	3	No	No
Kilmarnock	N/A	N/A	No	Yes
La Crosse	...	3	No	No
Lebanon	N/A	N/A	No	Yes
Leesburg	N/A	N/A	Yes	Yes

... No response
N/A Not applicable

Table 12.1 Cable Television System Tax, 2017 (continued)

Locality	Dates Contract Clauses Scheduled to Expire	Franchise Tax on Gross Receipts (%)	Multiple Cable Providers	Cable BPOL Tax
Towns (continued)				
Madison	N/A	N/A	No	Yes
Marion	N/A	N/A	No	Yes
Mineral	N/A	N/A	No	Yes
New Market	N/A	N/A	No	Yes
Pembroke	N/A	N/A	No	Yes
Quantico	N/A	N/A	No	Yes
Remington	2020	...	No	Yes
Richlands	N/A	N/A	No	Yes
Rocky Mount	...	5	No	No
Rural Retreat	2019	3	No	No
Saint Paul	2019	0.5	No	No
Saltville	N/A	N/A	No	Yes
South Boston	...	4.5	No	No
Tazewell	N/A	N/A	No	Yes
Timberville	2017	5	No	No
Vinton	2018	5	No	No
Warrenton	...	5	No	No
Warsaw	...	3	No	No

... No response

N/A Not applicable

Section 13

Consumers' Utility Tax, 2017

In fiscal year 2016, the most recent year available from the Auditor of Public Accounts, the consumers' utility tax accounted for 3.0 percent of the tax revenue collected by cities, 1.4 percent by counties and 3.8 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*, § 58.1-3814, authorizes localities to impose a tax on the consumers of public utilities. (This tax should not be confused with the utility license tax, a tax levied on utility providers, which is discussed in Section 11.) Residential customers of 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. There is no statutory ceiling on the tax on commercial or industrial consumers, and localities generally levy higher rates on those 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 (any type used in residences, but not if sold in portable containers) 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 per kilowatt hour (kwh) of electricity used by consumers and 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 \$3.00 per month, except where a higher limit already existed. According to § 58.1-3816.2 churches and religious bodies may be exempted from any or all the consumer utility taxes at the discretion of the locality.

In January 2007 the Virginia communications sales and use tax was implemented and several local taxes were eliminated, including the cable television system franchise tax, the local E-911 fees on land line phone service, the business license taxes in excess of 0.5 percent gross revenues collected by several localities, the local consumer utility taxes on land

line and wireless phones, and the local consumer utility tax on cable television service except where it was "grandfathered" in a few localities. These local taxes were replaced by a new *state* tax of 5 percent of the bill for the service, which is collected by the Virginia Department of Taxation and remitted to localities as non-categorical aid based on a percentage developed by the Auditor of Public Accounts from its report, *Report of State and Local Communication Service Taxes and Fees: Report on Audit for the Year Ended June 30, 2006*, and available on the web at http://www.wapa.virginia.gov/APA_Reports/Reports.aspx. Refer to Section 19, "Miscellaneous Taxes," for more on the communications sales and use tax.

Table 13.1 shows the monthly tax on electricity for residential, commercial, and industrial users. Thirty-seven cities, 87 counties, and 89 towns reported having a tax on electricity in 2017. The format of charges in terms of kilowatt hours reflects the changes made in the 2001 law though some localities still use the older tax terminology. Consequently, a locality's rate might be described in terms of dollars per kilowatt hour (e.g., \$0.005/kwh) plus some minimum price or it might be described in the older manner (e.g., 10 percent on the first \$30 of the tax bill).

The consumers' tax on gas is listed in **Table 13.2**. As with the tax on electricity, the tax on gas has been changed to reflect the elimination of the utility license tax on gas companies 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 2017, 32 cities, 51 counties, and 48 towns reported imposing the tax on residential, commercial and industrial users.

Finally, **Table 13.3** lists localities with a monthly tax on water. Fifteen cities, 2 counties, and 3 towns reported having the 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 following text table summarizes the number of localities reporting these taxes.

Consumers' Utility Tax in Localities, 2017

Tax	Cities	Counties	Towns
Electricity	37	87	89
Gas	32	51	48
Water	15	2	3



Table 13.1
Utility Consumers' Monthly Tax on Electricity, 2017

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 3.00 times the number of dwelling units	\$1.07 + \$.005071/kwh	\$1.07 + \$.004131/kwh
Buena Vista	20% on first \$15	20% on first \$150	20% on first \$150
Charlottesville	\$0.70 + \$.007349/kwh first 40,726 kwh; \$.002940/kwh thereafter	\$1.15 + \$.009580/kwh first 36,570 kwh; \$.001755/kwh thereafter	\$1.15 + \$.007115/kwh first 49,242 kwh; \$.002868/kwh thereafter
Chesapeake	\$1.75/dwelling unit + \$.0185/kwh; \$3.75 max.	\$2.87/meter + \$.0251/kwh; \$112.50 max.	\$2.87/meter + \$.0171/kwh; \$112.50 max.
Colonial Heights	\$1.40 + \$.015094/kwh; max. \$3	\$2.29 + \$.013669/kwh; max. \$60	\$2.29 + \$.013669/kwh; max. \$60
Covington	6% times min. provider charge. + \$.004743/kwh; \$6 max.	10% times min. provider charge + \$.006602/kwh; \$8,000 max./year	10% times min. provider charge + \$.006602/kwh; \$8,000 max./year
Danville	\$0.027 + \$.0035/kwh; \$0.90 max.	\$0.49 + \$.0037/kwh on first 1,500 kwh	\$39 + \$.0019/kwh; \$60 max.
Emporia	\$1.40 + \$.0158086/kwh	\$2.29 + \$.014085/kwh	\$2.29 + \$.014085/kwh
Fairfax	\$1.05 + \$.01136/kwh; \$2.25 max.	\$1.72 + \$.010112/kwh; \$75 max.	\$1.72 + \$.010112/kwh; \$75 max.
Falls Church	\$0.70 + \$.007535/kwh; \$5 max.	\$0.092 + \$.004807/kwh	\$0.092 + \$.004807/kwh
Franklin	\$1.15 + \$.015/kwh; \$3 max.	\$2 + \$.015/kwh on first 3,700 kwh; \$.0055/kwh thereafter; \$165 max.	\$2 + \$.015/kwh on first 3,700 kwh; \$.0055/kwh thereafter; \$165 max.
Fredericksburg	\$1.40 + \$.01508/kwh; \$3 max.	\$2.15 + \$.0015194 on first 30,630 kwh; \$.001494/kwh thereafter; max. 20% consumer charge/month	\$2.15 + \$.0015194 on first 30,630 kwh; \$.001494/kwh thereafter; max. 20% consumer charge/month
Galax	20% on first \$10	20% on first \$100	20% on first \$150
Hampton	\$1.40 + \$.014953/kwh; \$3 max.	\$2.29 + \$.013953/kwh on first 2,703 kwh; \$.003321/kwh thereafter; \$80 max.	\$2.29 + \$.013953/kwh on first 2,703 kwh; \$.003321/kwh thereafter; \$80 max.
Harrisonburg	\$1.00 + \$.0024/kwh; \$2 max.	\$1.00 + \$.0166/kwh; \$20 max.	\$1.00 + \$.0166/kwh; \$20 max.
Hopewell	20% on first \$10	20% on first \$25	20% on first \$2,500
Lexington	\$3.00/meter	\$100/meter	\$100/meter
Lynchburg	\$0.00460/kwh on first 1,000 kwh; \$.00260/kwh thereafter	\$0.00480/kwh on first 1,000 kwh; \$.00292/kwh thereafter	\$0.00375/kwh on first 1,000 kwh; \$.00260/kwh thereafter
Manassas	\$0.00038/kwh on first 2,500 kwh; \$.00024 on next 47,500 kwh; \$.00018 thereafter	\$0.00038/kwh on first 2,500 kwh; \$.00024 on next 47,500 kwh; \$.00018 thereafter	\$0.00038/kwh on first 2,500 kwh; \$.00024 on next 47,500 kwh; \$.00018 thereafter
Manassas Park	20% times min. provider charge + 0.01641/kwh; \$3 max.	20% times min. provider charge + 0.021683/kwh on first 1500 kwh; \$.0174/kwh thereafter	20% times min. provider charge + 0.021683/kwh on first 1500 kwh; \$.0174/kwh thereafter
Martinsville	\$2.00 + \$.00328/kwh; \$3 max.	\$0.00528/kwh; \$400 max. (large) \$.00626/kwh; \$400 max. (medium) \$.00949/kwh; \$400 max. (small)	\$0.00528/kwh; \$400 max.
Newport News	\$1.54 + \$.016398/kwh; \$3.08 max.	\$2.29 + \$.015455/kwh on first 2,440 kwh; \$.003482/kwh thereafter; \$80 max.	\$2.29 + \$.013859/kwh on first 2,721 kwh; \$.003265/kwh thereafter; \$80 max.
Norfolk	\$1.75 + \$.016891/kwh; \$3.75 max.	non-mfg: \$2.87 + \$.017933/kwh on first 537 kwh; \$.006330/kwh thereafter	\$1.38 + \$.004965/kwh on first 3,625,100 kwh; \$.004014/kwh thereafter; \$53,000 max.
Norton	20% on first \$15	20% on first \$37.50	20% on first \$37.50
Petersburg	\$1.40 + \$.015063/kwh; \$3 max.	\$1.72 + \$.010533/kwh; \$75 max.	\$1.72 + \$.010533/kwh; \$75 max.

kwh = kilowatt hours

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2017 (continued)

Locality	Residential	Commercial	Industrial
Cities (continued)			
Poquoson	\$1.40 + \$0.014716/kwh; \$3 max.	\$1.15 + \$0.007286/kwh; \$10 max.	\$1.15 + \$0.007286/kwh; \$10 max.
Portsmouth	\$1.40 + \$0.015038/kwh; \$3.40 max.	\$2.29 + \$0.013143/kwh; \$400 max.	\$2.29 + \$0.015915/kwh; \$400 max.
Radford	\$0.01505/kwh; \$3 max.	\$0.01705/kwh; \$40 max.	\$0.03000/kwh; \$40 max.
Richmond	\$1.40 + \$0.015116/kwh; \$4 max.	\$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; \$0.00450/kwh thereafter; or 12% times min. provider charge	\$0.00800/kwh on first 1,000 kwh; \$0.00540/kwh thereafter; or 12% times min. provider charge	\$0.00680/kwh on first 1,000 kwh; \$0.00395/kwh thereafter; or 12% times min. provider charge
Salem	6% on first \$15	6% on first \$5,000	6% on first \$5,000
Staunton	\$1.40 + \$0.015/kwh; \$2 max.	\$2.29 + \$0.014489/kwh; \$20 max.	N/A
Suffolk	\$1.40 + \$0.014679/kwh; \$3 max.	\$1.49 + \$0.008283/kwh; \$1,300 max.	\$1.49 + \$0.007722/kwh; \$1,300 max.
Virginia Beach	\$1.40 + \$0.014771/kwh; \$3 max.	\$1.72 + \$0.009253/kwh on first 9,946 kwh; \$0.001190/kwh thereafter; \$162.50 max.	\$1.72 + \$0.010057/kwh first 9,151 kwh; \$0.002831/kwh thereafter; \$162.50 max.
Waynesboro	\$0.70 + \$0.007589/kwh; \$5 max.	\$1.15 + \$0.007144/kwh; \$15 max.	\$1.15 + \$0.007409/kwh; \$15 max.
Williamsburg	\$0.70 + \$0.007468/kwh; \$1 max.	\$1.15 + \$0.006947/kwh; \$20 max.	\$1.15 + \$0.006947/kwh; \$20 max.
Winchester	\$0.012/kwh; \$3 max.	\$0.011/kwh; 10,700 kwh max	\$0.011/kwh; 10,700 kwh 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.	\$0.005265/kwh on first 46,980; \$0.0009341/kwh thereafter	\$0.006161/kwh on first 48,693; \$0.001636/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. provider charge + \$0.015508/kwh; \$3 max.	20% times min. provider charge + \$0.014214/kwh; \$20 max.	20% times min. provider charge + \$0.014214/kwh; \$20 max.
Appomattox	20% times min. provider charge + \$0.14768/kwh; \$3 max.	20% times min. provider charge + \$0.015279/kwh; \$20 max.	20% times min. provider charge + \$0.015279/kwh; \$20 max.
Arlington	N/A	\$1.15 + \$0.004989/kwh	\$1.15 + \$0.008022/kwh
Augusta	\$1.40 + \$0.015094/kwh; \$3 max.	\$2.29 + \$0.014169/kwh; \$30 max.	\$2.29 + \$0.014169/kwh; \$30 max.
Bath	\$0.00038/kwh	\$0.00024/kwh	\$0.00018/kwh
Bedford	\$0.0075/kwh; \$1.50 max.	\$0.00605/kwh; \$25 max.	\$0.00735/kwh; \$25 max.
Bland	\$1.50 + \$0.01515/kwh; \$3 max.	\$1.50 + \$0.00945/kwh; \$30 max.	\$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
Buchanan	\$1.50 + \$0.01515/kwh; \$3 max.	\$0.75 + \$0.01125/kwh; \$3 max.	\$0.75 + \$0.0109/kwh; \$3 max.
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.	Greater of \$0.03500/kwh or min. tax of \$2.29; \$3 max.	Greater of \$0.03000/kwh or \$2.29 min. tax; \$3 max
Caroline	20% of min. provider charge + \$0.01672/kwh; \$3 max.	20% of min. provider charge + \$0.01865/kwh; \$10 max.	20% of min. provider charge + \$0.01865/kwh; \$10 max.
Carroll	\$0.01140/kwh; \$3 max.	\$0.0290/kwh; \$20 max.	\$0.01155/kwh; \$50 max.
Charles City	20% on first \$10	20% on first \$10	20% on first \$10
Charlotte	\$1.40 + \$0.014432/kwh; \$2.50 max.	\$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.	\$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

N/A Not applicable.
kwh = kilowatt hours

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2017 (continued)

Locality	Residential	Commercial	Industrial
Counties (continued)			
Clarke	\$1.40 + \$0.015/kwh; \$3 max.	\$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. \$3 max.	\$0.01700/kwh; \$1.50 min. \$9 max.	\$0.01525/kwh; \$1.50 min. \$9 max.
Culpeper	\$0.14953/kwh; \$3 max. \$1.40 min.	\$0.14658/kwh; \$10 max. \$2.29 min.	\$0.14658/kwh; \$10 max. \$2.29 min.
Cumberland	20% on first \$15	20% on first \$15	20% on first \$15
Dickenson	20% of provider charge to \$3	20% of provider charge to \$37.50	20% of provider charge to \$75
Dinwiddie	20% of provider charge to \$3	20% of provider charge to \$30	20% of provider charge to \$30
Essex	\$1.40 + 0.015094/kwh; \$3 max.	\$1.15 + \$0.007261/kwh; \$10 max.	\$1.15 + \$0.007261/kwh; \$10 max.
Fairfax	\$0.56 + \$0.00605/kwh; \$4 max.	\$1.15 + \$0.00707/kwh; \$1,000 max.	\$1.15 + \$0.00594/ kwh; \$1,000 max.
Fauquier	20% times min. provider charge + \$0.016070/kwh; \$3 max.	10% times min. provider charge + \$0.007887/ kwh on first 1500 kwh; \$0.007184/kwh thereafter; \$100 max.	10% times min. provider charge + \$0.007887/ kwh on first 1500 kwh; \$0.007184/kwh thereafter; \$100 max.
Floyd	\$3/meter	\$3/meter	\$3/meter
Fluvanna	\$1.40 + \$0.017138/kwh; \$3 max.	\$2.00 + \$0.018088/kwh; \$3 max.	\$2.00 + \$0.018088/kwh; \$3 max.
Franklin	\$0.01525/kwh; \$1.50 min. \$3 max.	\$0.0400/kwh; \$1.50 min. \$3 max.	\$0.01600/kwh; \$1.50 min. \$40 max.
Frederick	\$0.22 + \$0.003/kwh; \$3 max.	\$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
Goochland	20% times min. provider charge + \$0.015164/kwh	20% times min. provider charge + \$0.014866/kwh; \$6 max.	20% times min. provider charge + \$0.014866/kwh; \$6 max.
Grayson	\$0.0155/kwh, \$1.50 min. \$3 max.	\$0.0155/kwh, \$1.50 min. \$20 max.	\$0.0155/kwh, \$1.50 min. \$40 max.
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. provider charge + \$0.014973/kwh; \$3 max.	20% times min. provider charge + \$0.016375/kwh on first 1,082 kwh; \$0.001070/ kwh thereafter	20% times min. provider charge + \$0.016375/kwh on first 1,082 kwh; \$0.001070/ kwh thereafter
Hanover	\$3/meter	\$3/meter	\$3/meter
Henrico	\$0.70 + \$0.007537/kwh; \$1 max.	\$1.15 + \$0.007130/kwh; \$10 max.	\$1.15 + \$0.007603/kwh; \$10 max.
Henry	20% of min. provider charge + \$0.010374/kwh; \$3 max.	20% of min. charge + \$0.009794/kwh up to \$3; thereafter \$0.003183/kwh	20% of min. provider charge + \$0.009794/kwh up to \$3; thereafter \$0.003183/kwh
Highland	\$0.015/kwh; \$1.00 min. \$3 max.	\$0.015/kwh; \$1.00 min. \$3 max.	\$0.015/kwh; \$1.00 min. \$3 max.
Isle of Wight	\$0.015626/kwh; \$3 max.	\$0.014766/kwh; \$200 max.	\$0.014766/kwh; \$200 max.
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	\$1.05 + \$0.011080/kwh; \$1.50 max.	\$1.15 + \$0.007283/kwh; \$10 max.	\$1.15 + \$0.007283/kwh; \$10 max.
King William	\$1.40+\$0.015238/kwh; \$3 max.	\$1.15+\$0.007218/kwh; \$10 max.	\$1.15+\$0.007218/kwh; \$10 max.
Lee	15% on first \$15	15% on first \$15	15% on first \$15
Loudoun	\$0.63+\$0.006804/kwh; \$2.70 max.	\$0.92 + \$0.005393/kwh; \$72 max.	\$0.92 + \$0.005393/kwh; \$72 max.
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	20% of min. provider charge + \$0.014473/kwh; \$3 max.	20% of min. provider charge + \$0.013966/kwh; \$20 max.	20% of min. provider charge + \$0.013966/kwh; \$20 max.
Mathews	20% on first \$10	20% on first \$10	20% on first \$10
Mecklenburg	\$3/meter	\$3/meter	\$3/meter
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

N/A Not applicable.
kwh = kilowatt hours

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2017 (continued)

Locality	Residential	Commercial	Industrial
Counties (continued)			
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 + \$0.007040/kwh; not to exceed \$10	\$1.15 + \$0.00764/kwh; not to exceed \$10
Northampton	20% on first \$15	20% on first \$100	20% on first \$100
Northumberland	\$3 max.	\$3 max.	\$3 max.
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	20% on first \$15	20% on first \$100	20% on first \$100
Powhatan	20% of min. provider charge + \$0.016231/kwh; \$3 max.	20% of min. provider charge + \$0.015071/kwh; \$20 max.	20% of min. provider charge + \$0.015071/kwh; \$20 max.
Prince Edward	\$2.50 max.	\$40 max.	\$40 max.
Prince George	20% on first \$15	20% on first \$200	20% on first \$200
Prince William	\$1.40 + \$0.01509/kwh; \$3 max.	\$2.29 + \$0.013487/kwh; \$100 max.	\$2.29 + \$0.013487/kwh; \$100 max.
Pulaski	\$0.01525/kwh	\$0.01415/kwh	\$0.01515/kwh
Rappahannock	20% on first \$15	20% on first \$15	20% on first \$15
Richmond	\$0.015/kwh; \$3 max.	\$0.015/kwh; \$3 max.	\$0.015/kwh; \$3 max.
Roanoke	\$0.009/kwh; \$0.90 min. \$1.80 max.	\$0.00610/kwh; \$0.90 min. \$600 max.	\$0.00640/kwh; \$0.90 min. \$600 max.
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 min. provider charge + \$0.01525/kwh; \$3 max.	20% of min. provider charge + \$0.0146/kwh; \$20 max.	20% of min. provider charge + \$0.0126/kwh; \$200 max.
Southampton	\$1.40 + \$0.014543/kwh; \$3 max.	\$2.29 + \$0.015199/kwh on first 3,219 kwh; \$0.000365/kwh thereafter; \$1,500 max.	\$2.29 + \$0.015199/kwh on first 3,219 kwh; \$0.000365/kwh thereafter; \$1,500 max.
Spotsylvania	\$2/meter	10% on first \$300; 1% thereafter	10% on first \$300; 1% thereafter
Stafford	\$0.014955/kwh; \$3 max.	\$0.006434/kwh; \$200 max.	\$0.006434/kwh; \$200 max.
Sussex	10% on first \$15	10% on first \$150	10% on first \$150
Tazewell	\$0.01525/kwh; \$1.50 min; \$3 max;	\$0.015/kwh on first 667 kwh; \$0.00105/kwh over 667 kwh; \$90 max.	\$0.015/kwh on first 667 kwh; \$0.00105/kwh over 667 kwh; \$90 max.
Warren	\$1.40 + \$0.015 per kwh; \$3 max.	\$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; \$1.50 min. \$3 max.	\$1.50 + \$0.01500/kwh on first 667 kwh; \$0.00105/kwh thereafter; \$1.50 min. \$100 max.	\$1.50 + \$0.01500 on first 667 kwh; \$0.00105/kwh thereafter; \$1.50 min. \$100 max.
Westmoreland	\$3.00/meter	N/A	N/A
Wise	\$0.015625/kwh; \$1.50 min. \$3 max.	\$0.01800/kwh; \$1.50 min. \$15 max.	\$0.01900/kwh; \$1.50 min. \$7.50 max.
Wythe	20% on first \$15	20% on first \$200	20% on first \$1,000; 1% thereafter
York	\$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
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.	\$0.00750/kwh; \$25 max.	\$0.00550/kwh; \$100 max.
Altavista	\$3 max.	3 max.	\$3 max.
Amherst	8% of min. provider charge + \$0.00650/kwh; \$1.20 max.	8% of min. provider charge + \$0.00500/kwh	8% of min. provider charge + \$0.00500/kwh
Ashland	\$0.70 + \$0.007523/kwh; \$1 max.	\$1.15 + \$0.007342/kwh; \$10 max.	\$1.15 + \$0.007342/kwh; \$10 max.
Bedford	\$0.00038/kwh	\$0.00038/kwh	\$0.00038/kwh

N/A Not applicable.
kwh = kilowatt hours

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2017 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
Big Stone Gap	20% on first \$15	20% on first \$50	20% on first \$50
Blacksburg	\$0.01135/kwh; \$3 max.	\$0.01115/kwh; \$10 max.	\$0.012000/kwh; \$10 max.
Bluefield	0.75% provider's total charge	0.75% provider's total charge	N/A
Boydton	15% of first \$10	15% of first \$50	15% of first \$50
Bridgewater	\$0.0142/kwh; \$1.50 max.	\$0.0125/kwh on first 6,300 kwh; \$0.0041/kwh thereafter	\$0.0125/kwh on first 6,300 kwh; \$0.0041/kwh thereafter
Broadway	15% on first \$10	15% on first \$100	15% on first \$100
Brookneal	\$1.40 + \$0.014815/kwh; \$3 max.	\$2.29 + \$0.029583/kwh; \$3 max.	\$2.29 + \$0.029583/kwh \$3 max.
Buchanan	20% on first \$15	20% on first \$15	20% on first \$15
Cape Charles	\$1.45 for first 5kwh; \$0.0015/kwh over 5 kwh; \$3 max	\$3.50 for first 5kwh; \$0.0015/kwh over 5 kwh; \$20 max	\$3.50 for first 5kwh; \$0.0015/kwh over 5 kwh; \$20 max
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	20% of provider's min. charge or \$0.045/kwh; \$3 max.	20% of provider's min. charge or \$0.1456/kwh; \$50 max.	20% of provider's min. charge or \$0.158125/kwh; \$250 max.
Christiansburg	\$0.0149/kwh; \$2.50 max.	\$0.0125/kwh; \$20 max.	\$0.0125/kwh; \$20 max.
Clarksville	\$1.40 + \$0.014839/kwh; \$3 max.	\$2.29 + \$0.014191/kwh; \$20 max.	\$2.29 + \$0.014191/kwh; \$20 max.
Clifton Forge	\$1.40 + \$0.015094/kwh; \$3 max.	\$2.29 + \$0.014401/kwh; \$25 max	\$2.29 + \$0.014401/kwh; \$25 max.
Clintwood	\$0.01510/kwh; \$3 max.	\$0.1500/kwh; \$10 max.	\$0.03200/kwh; \$10 max.
Culpeper	0 to 2,500 kwh: \$0.00152/kwh; 2,501-50,000 kwh: \$0.0097/kwh; over 50,000 kwh: \$0.0074/kwh	0 to 2,500 kwh: \$0.00152/kwh; 2,501-50,000 kwh: \$0.0097/kwh; over 50,000 kwh: \$0.0074/kwh	0 to 2,500 kwh: \$0.00152/kwh; 2,501-50,000 kwh: \$0.0097/kwh; over 50,000 kwh: \$0.0074/kwh
Damascus	\$0.01515/kwh	\$0.015/kwh for 1st 667 kwh; \$0.001/kwh up to 240,667 kwh	\$0.0135/kwh for 1st 740 kwh; \$0.00095 for up to 253,372 kwh
Dayton	\$0.0373/kwh; \$1.50 max.	\$0.00251/kwh on first 625 kwh; \$0.0027/kwh thereafter	\$0.00251/kwh on first 625 kwh; \$0.0027/kwh thereafter
Dillwyn	0 to 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	10% on first \$100	10% on first \$100
Dumfries	\$3 max.	N/A	\$9 max.
Edinburg	\$1.00/meter	\$5.00/meter	N/A
Elkton	\$0.011354/kwh; \$1.05 min; \$1.50 max.	N/A	N/A
Farmville	20% on first \$15	20% on first \$300	20% on first \$300
Front Royal	\$0.03/kwh; \$3 max.	N/A	N/A
Glade Spring	20% on first \$6.25	15% on first \$83.33	15% on first \$83.33
Glen Lyn	9% of first \$15	9% of first \$15	9% of first \$15
Gordonsville	20% on first \$15	20% on first \$15	20% on first \$15
Goshen	\$1.40 + \$0.015094/kwh; \$3 max.	\$2.29 + \$0.014524/kwh; \$10 max.	\$2.29 + \$0.014524/kwh; \$10 max.
Grundy	10% on first \$15	10% on first \$15	10% on first \$15
Hamilton	\$0.006804/kwh; \$2.70 max.	\$0.00005393/kwh; \$72 max.	N/A
Haymarket	\$0.012837/kwh	\$0.012786/kwh	\$0.012786/kwh
Haysi	20% on first \$15	20% on first \$50	20% on first \$50
Herndon	\$1.40 + \$0.015082/kwh; \$3 max.	\$2.29 + \$0.014536/kwh; \$30 max.	\$2.29 + \$0.014536/kwh; \$30 max.
Hillsville	\$0.0151/kwh; \$3 max.	\$0.0125/kwh; \$20 max.	\$0.0185/kwh; \$40 max.
Honaker	\$3/meter	\$3/meter	\$3/meter
Independence	\$0.01525/kwh; \$3 max.	\$0.00580/kwh; \$20 max.	\$0.01300/kwh; \$40 max.

N/A Not applicable.
kwh = kilowatt hours

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2017 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
Kenbridge	\$1.40 + \$0.015094/kwh; \$3 max.	\$2.29 + \$0.014394/kwh; \$15 max.	\$2.29 + \$0.013969/kwh; \$15 max.
Keysville	\$0.014474/kwh	\$0.026876/kwh	\$0.014245/kwh
Kilmarnock	\$1.40 + \$0.014932/kwh; \$3 max.	\$2.29 + \$0.015588/kwh; \$6 max.	\$2.29 + \$0.015588/kwh; \$6 max.
La Crosse	15% on first \$15	15% on first \$100	15% on first \$100
Lawrenceville	0.015132/kwh; \$3 max.	\$0.010628/kwh; \$30 max.	\$0.010628/kwh; \$30 max.
Lebanon	20% on first \$15; \$3 max.	20% on first \$15; \$3 max.	20% on first \$15; \$3 max.
Leesburg	\$1.12 + \$0.012047/kwh; \$2.40 max.	\$1.84 + \$0.010707/kwh; \$48 max.	\$1.84 + \$0.010707/kwh; \$48 max.
Lovettsville	\$0.49 + \$0.0052/kwh; \$1.05 max.	\$0.80 + \$0.0049/kwh; \$7 max.	\$0.80 + \$0.0049/kwh; \$7 max.
Luray	\$0.0007095/kwh; \$1.50 min. \$3 max.	\$0.0008462/kwh; \$1.50 min. \$3 max.	\$0.00005309/kwh; \$1.50 min. \$3 max.
Marion	20% on first \$5	20% on first \$50	20% on first \$250
McKenney	20% + \$0.016225/kwh; \$1.60 max.	20% + \$0.014863/kwh; \$16 max.	20% + \$0.014863/kwh; \$16 max.
Montross	\$0.031283/kwh; \$3 max.	\$0.006161/kwh on first 48,693kwh; \$0.001636/kwh thereafter; \$10 max.	\$0.006161/kwh on first 48,693kwh; \$0.001636/kwh thereafter; \$10 max.
Narrows	18% on first \$15	18% on first \$15	18% on first \$15
New Market	10% of provider's min. charge + \$0.007582/kwh; \$1.50 max.	10% of provider's min. charge + \$0.007115/kwh; \$10 max.	10% of provider's min. charge + \$0.007115/kwh; \$10 max.
Occoquan	\$1.05 + \$0.011881/kwh; \$2.25 max.	\$1.72 + \$0.010517/kwh; \$9 max.	\$1.72 + \$0.010517/kwh; \$9 max.
Orange	\$1.40 + \$0.015101/kwh; \$3 max.	\$2.29 + \$0.0143/kwh; \$30 max.	\$2.29 + \$0.0143/kwh; \$30 max.
Pulaski	15% on first \$15	15% on first \$250	15% on first \$250
Purcellville	\$1.05 + \$0.011363/kwh; \$2.25 max.	\$1.72 + \$0.010204/kwh; \$45 max.	\$1.72 + \$0.010204/kwh; \$45 max.
Remington	\$0.70 + \$0.007458/kwh; \$1.50 max.	\$1.15 + \$0.00702/kwh; \$15 max.	\$1.15 + \$0.00702/kwh; \$15 max.
Rocky Mount	10% on first \$20	10% on first \$50	10% on first \$150
Round Hill	\$1.26 + \$0.013424/kwh; \$2.70 max.	\$1.26 + \$0.007421/kwh; \$33 max.	\$1.26 + \$0.007421/kwh; \$33 max.
Saint Paul	\$0.015/kwh to 200 kwh; \$3 max.	\$0.015/kwh to 500 kwh; \$7.50 max	\$0.015/kwh to 1,000 kwh; \$15 max.
Saltville	\$1/meter	\$1/meter	\$1/meter
Scottsville	\$0.03/kwh for first 100 kwh; \$3 max.	\$0.005265/kwh for first 56,980 kwh; \$0.000934/wh thereafter	\$0.006161/kwh for first 48,693 kwh; \$0.001636/kwh thereafter
Smithfield	10% on first \$10; \$0.70 min.	10% on first \$700; \$1.15 min.	10% on first \$700; \$1.15 min.
South Boston	\$0.70 + \$0.007157/kwh; \$3 max.	\$1.15 + \$0.006469/kwh; \$300 max.	\$1.15 + \$0.008963/kwh; \$300 max.
South Hill	\$1.05 + \$0.011429/kwh; \$2.25 max.	\$1.72 + \$0.010708/kwh; \$15 max.	\$1.72 + \$0.010708/kwh; \$15 max.
Stanley	\$0.0025/kwh; \$.75 max.	\$0.0025/kwh; \$.75 max.	\$0.0025/kwh; \$.75 max.
Stephens City	\$0.50 + \$0.003/kwh; \$3 max.	\$1.00 + \$0.003/kwh	\$1.00 + \$0.003/kwh
Strasburg	\$1.00 + \$0.007585/kwh; \$2 max.	\$10.00 + \$0.00752/kwh; \$20 max	\$10.00 + \$0.00752/kwh; \$20 max.
Surry	10% on first \$10	10% on first \$100	10% on first \$100
Tappahannock	\$1.40 + \$0.015097/kwh; \$2 max.	\$2.29 + \$0.016504/kwh; \$5 max.	\$2.29 + \$0.016504/kwh; \$5 max.
Timberville	\$2 max.	\$20 max.	\$20 max.
Victoria	15% on first \$15	15% on first \$200	15% on first \$200
Vienna	\$1.40 + \$0.015111/kwh; \$3 max.	\$1.72 + \$0.010200/kwh; \$45 max.	\$1.72 + \$0.010200/kwh; \$45 max.
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.	\$0.015009/kwh; \$20 max.	\$0.015009/kwh; \$20 max.
Warsaw	\$0.015/kwh; \$1 max.	\$0.015/kwh; \$1 max.	\$0.015/kwh; \$1 max.
West Point	\$1.40 + \$0.015094/kwh; \$3 max;	\$1.15 + \$0.007319/kwh; \$10 max.	\$1.15 + \$0.007319/kwh; \$10 max.

N/A Not applicable.
kwh = kilowatt hours

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2017 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
Windsor	20% of provider's min. charge + \$0.015626/kwh; \$3 max.	20% of provider's min. charge + \$0.014766/kwh; \$200 max.	20% of provider's min. charge + \$0.014766/kwh; \$200 max.
Wise	\$0.80 + \$0.009644/kwh; \$3 max.	\$1.50 + \$0.0123367/kwh; \$10 max.	\$7.50 + \$0.0047528/kwh; \$10 max.
Woodstock	\$1.00 + \$0.007585/kwh; \$1.25 max.	\$1.25 + \$0.007520/kwh; \$5 max.	\$1.25 + \$0.007520/kwh; \$10 max.
Wytheville	\$0.01135/kwh; \$2.25 max.	\$0.01/kwh; \$11.25 max.	\$0.0112/kwh; \$11.25 max.

N/A Not applicable.
kwh = kilowatt hours

Table 13.2
Utility Consumers' Monthly Tax on Gas, 2017

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 + \$0.050909/ccf; not to exceed \$3.00	\$1.42 + 0.050213/ccf interruptible; \$4.50 + \$0.00367/ccf	\$1.42 + 0.050213/ccf
Buena Vista	20% on first \$15	20% on first \$150	20% on first \$150
Charlottesville	\$0.80 + \$0.0638/ccf on 1st 4500 ccf; \$0.0214/ccf for over 4500 ccf.	Firm: \$.80 + \$0.0919/ccf for 1st 4500 ccf; then \$0.0308/ccf for over 4500 ccf. interruptible: \$5.00 + \$0.0798/ccf on 1st 4770 ccf; \$0.0308/ccf for over 4770 ccf.	Firm: \$.80 + \$0.0919/ccf for 1st 4500 ccf; then \$0.0308/ccf for over 4500 ccf. interruptible: \$5.00 + \$0.0798/ccf on 1st 4770 ccf; \$0.0308/ccf for over 4770 ccf.
Chesapeake	\$1.88/meter	\$4.00/meter + \$0.155/ccf; \$112.50 max.	\$4.00/meter + \$0.155/ccf; \$112.50 max.
Colonial Heights	\$2.45 + \$0.092/ccf; \$3 max.	\$4.00 + \$0.084/ccf; \$60 max.	\$4.00 + \$0.0840/ccf; \$60 max.
Covington	6% min. provider charge + \$0.05601/ccf; \$6 max.	10% min. provider charge + \$0.07783/ccf over 64 ccf; \$8,000 max./year	10% min. provider charge + \$0.07783/ccf over 64 ccf; \$8,000 max./year
Danville	20% of min. provider charge + \$0.120913/ccf; \$3 max.	20% of min. provider charge + \$0.112805/ccf; \$20 max.	20% of min. provider charge + \$0.112805/ccf; \$20 max.
Fairfax	\$1.05 + \$0.05709/ccf; \$2.25 max.	\$1.27 + \$0.05295/ccf; \$75 max.	\$1.27 + \$0.05295/ccf; \$75 max.
Falls Church	\$0.70 + \$0.0039/ccf; \$5 max.	\$0.676 + \$0.04098/ccf	\$0.676 + \$0.098/ccf
Fredericksburg	\$2; \$3 for multifamily unit	\$5.65 + \$0.091390/ccf on first 835 ccf; \$0.00843/ccf thereafter	\$5.65 + \$0.091390/ccf on first 835 ccf; \$0.00843/ccf thereafter
Hampton	\$1.98 + \$0.191/ccf; \$2.40 max.	\$2.78 + \$0.135199/ccf on first 130 ccf; \$0.032578/ccf thereafter; \$65 max.	\$2.78 + \$0.135199/ccf on first 130 ccf; \$0.032578/ccf thereafter; \$65 max.
Harrisonburg	\$2/meter	\$4.65 + \$0.155/ccf; \$20 max.	\$4.65 + \$0.155/ccf; \$20 max.
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 Park	20% of min. provider charge + \$0.193/ccf; \$3 max.	20% of min. provider charge + \$0.1557/ccf on first 200 ccf; \$0.1530/ccf thereafter; \$150 max.	20% of min. provider charge + \$0.1557/ccf on first 200 ccf; \$0.1530/ccf thereafter; \$150 max.
Newport News	\$1.51/meter	\$1.29 + 0.067602/ccf on first 128.91 ccf; \$0.032576/ccf thereafter; \$55 max.	\$1.29 + 0.067602/ccf on first 128.91 ccf; \$0.032576/ccf thereafter; \$55 max.
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; \$500 max.	\$3.225 + \$0.167821/ccf on first 70 ccf; \$0.161552/ccf on 70-430 ccf; \$0.15363/ccf thereafter; \$500 max.
Norton	20% on first \$15	20% on first \$37.50	20% on first \$37.50
Petersburg	\$2.45 + \$0.092/ccf; \$3 max.	\$3.49 + \$0.063/ccf; \$7.50 max.	\$3.49 + \$0.063/ccf; \$7.50 max.
Poquoson	\$1.98 + \$0.0188374/ccf; \$3 max.	\$1.29 + \$0.068855/ccf; \$10 max.	\$1.29 + \$0.068855/ccf; \$10 max.
Portsmouth	\$2.45 + \$0.18/ccf; \$3 max.	\$4.65 + \$0.10/ccf; \$400 max.	\$4.65 + \$0.10/ccf; \$400 max.
Radford	\$0.025/ccf; \$3 max.	\$0.25/ccf; \$40 max.	\$0.25/ccf; \$40 max.
Richmond	\$1.78 + \$0.10091/ccf; \$4 max.	Small volume: \$2.88 + \$0.1739027/ccf; large volume: \$24 + \$0.07163081/ccf	\$120 + \$0.011835/ccf
Roanoke	Greater of \$0.13/ccf or 12% min. provider charge	Greater of \$0.08/ccf or 12% min. provider charge	Greater of \$0.008/ccf or 12% min. provider charge

Note: "cf" stands for cubic feet; "ccf" stands for hundred cubic feet; "mcf" stands for thousand cubic feet.

Table 13.2 Utility Consumers' Monthly Tax on Gas, 2017 (continued)

Locality	Residential	Commercial	Industrial
Cities (continued)			
Salem	6% on first \$15	6% on first \$5,000	6% on first \$5,000
Staunton	\$2/meter	\$4.65 + \$0.1832269/ccf; \$20 max.	\$4.65 + \$0.1832269/ccf; \$20 max.
Suffolk	\$1.98 + \$0.166183/ccf; \$3 max.	\$1.67 + \$0.08904/ccf; \$1,300 max.	\$1.67 + \$0.08904/ccf; \$1,300 max.
Virginia Beach	\$1.98 + \$0.162451/ccf; \$3 max.	\$1.94 + \$0.097668/ccf on first 961 ccf; \$0.031362 thereafter; \$162.50 max.	\$1.94 + \$0.097668/ccf on first 961 ccf; \$0.031362 thereafter; \$162.50 max.
Waynesboro	\$1.23 + \$0.07145/ccf; \$5 max.	\$2.33 + \$0.07384/ccf; \$15 max.	\$2.33 + \$0.07384/ccf; \$15 max.
Williamsburg	\$0.70 + \$0.14/ccf; \$1 max.	\$1.15 + \$0.0243/ccf; \$20 max.	\$1.15 + \$0.0243/ccf; \$20 max.
Winchester	\$0.22/ccf; \$3 max.	\$0.15/ccf on first 800 ccf	\$0.15/ccf on first 800 ccf
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% min. provider charge + \$0.01867/ccf; \$3 max.	20% min. provider charge + \$0.15566/ccf; \$20 max.	20% min. provider charge + \$0.15566/ccf; \$20 max.
Arlington	N/A	\$0.845 + \$0.05017/ccf; inter- ruptible non-residential \$4.50 + \$0.00913/ccf	\$0.845 + \$0.05017/ccf; inter- ruptible non-residential \$4.50 + \$0.00913/ccf
Bedford	\$1.25 + \$0.04/ccf; \$1.50 max.	\$2.35 + \$0.04/ccf; \$25 max.	\$2.35 + \$0.04/ccf; \$25 max.
Buchanan	\$0.069/ccf; \$3 max.	\$0.048/ccf; \$3 max.	N/A
Campbell	\$2.45 + \$0.05/ccf; \$3 max.	\$2.45 + \$0.05/ccf; \$3 max.	\$2.45 + \$0.05/ccf; \$3 max.
Caroline	20% min. provider charge + \$0.18670/ccf; \$3 max.	20% min. provider charge + \$0.15566/ccf; \$10 max.	20% min. provider charge + \$0.15566/ccf; \$10 max.
Chesterfield	\$2/meter	\$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
Dinwiddie	20% on first \$15	20% on first \$150	20% on first \$150
Fairfax	\$0.56 + \$0.05259/ccf; \$4 max.	\$0.845 + \$0.04794/ccf; \$300 max.	\$0.845 + \$0.04794/ccf; \$300 max.
Fauquier	20% min. provider charge + 0.1867/ccf; \$3 max.	10% min. provider charge + \$0.07783/ccf; \$100 max.	10% min. provider charge + \$0.07783/ccf; \$100 max.
Floyd	\$3/meter	\$3/meter	\$3/meter
Fluvanna	\$2.45 + \$0.1867/ccf; \$3 max.	\$3.00 + \$0.15566/ccf	\$3.00 + \$0.15566/ccf
Franklin	\$0.12183/ccf; \$1.50 min.; \$3 max.	\$0.12183/ccf; \$1.50 min.; \$3 max.	\$0.12183/ccf; \$1.50 min.; \$40 max.
Frederick	\$0.04 times non-metered + \$0.055/ccf; \$3 max.	\$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% min. provider charge + \$0.1867/ccf; \$3 max.	20% min. provider charge + \$0.015566/ccf; \$6 max.	20% min. provider charge + \$0.015566/ccf; \$6 max.
Grayson	\$15/meter	20%; \$1,000 max.	20%; \$200 max.
Greensville	N/A	20% on first \$150	20% on first \$150
Halifax	20% min. provider charge + \$0.1867/ccf; \$3 max.	20% min. provider charge + \$0.15566/ccf on first 100 ccf; \$0.015566/ccf thereafter	20% min. provider charge + \$0.15566/ccf on first 100 ccf; \$0.015566/ccf thereafter
Hanover	\$3/meter	\$3/meter	\$3/meter
Henry	20% min. provider charge + \$0.015192/ccf; \$3 max./mo;	20% min. provider charge + \$0.14521/ccf to \$3 tax; \$0.04719/ccf thereafter	20% min. provider charge + \$0.14974/ccf to \$3 tax; \$0.04867/ccf thereafter
Isle of Wight	\$0.1867/ccf; \$3 max.	\$0.15716/ccf; \$200 max.	\$0.15716/ccf; \$100 max.

Note: "cf" stands for cubic feet; "ccf" stands for hundred cubic feet; "mcf" stands for thousand cubic feet.

N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Gas, 2017 (continued)

Locality	Residential	Commercial	Industrial
Counties (continued)			
King George	\$3 max.	N/A	N/A
King William	20% on first \$15	10% on first \$100	10% on first \$100
Lee	15% of first \$15	15% of first \$15	15% of first \$15
Loudoun	\$0.63 + \$0.06485/ccf; \$2.70 max.	\$0.0676 + \$0.03034/ccf; \$72 max.	\$0.676 + \$0.03034/ccf; \$72 max.
Madison	20% min. provider charge + \$0.1867/ccf; \$3 max.	20% min. provider charge + \$0.15566/ccf; \$20 max.	20% min. provider charge + \$0.15566/ccf; \$20 max.
Montgomery	20% on first \$15	20% on first \$100	20% on first \$100
New Kent	10% min. provider charge + \$0.08273/ccf; \$1.50 max.	10% min. provider charge + \$0.05945/ccf; \$10 max.	10% min. provider charge + \$0.05945/ccf; \$10 max.
Northampton	20% on first \$15	20% on first \$100	20% on first \$100
Pittsylvania	20% min. provider charge + \$0.120913/ccf; \$3 max.	20% min. provider charge + \$0.112805/ccf; \$20 max.	20% min. provider charge + \$0.112805/ccf; \$20 max.
Powhatan	20% min. provider charge + \$0.18670/ccf; \$3 max.	20% min. provider charge + \$0.15566/ccf; \$20 max.	20% min. provider charge + \$0.15566/ccf; \$20 max.
Prince George	\$3.00/meter	\$30.00/meter	\$30.00/meter
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
Roanoke	\$0.12183/ccf; \$0.90 min. \$1.80 max.	\$0.12183/ccf; \$0.90 min. \$600 max.	\$0.12183/ccf; \$0.90 min. \$600 max.
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	20% on first \$37.50	20% on first \$37.50
Scott	20% on first \$15	20% on first \$37.50	20% on first \$75
Smyth	20% min. provider charge + \$0.015492/ccf; \$3 max.	20% min. provider charge + \$0.014618/ccf; \$20 max.	20% min. provider charge + \$0.013842/ccf; \$200 max.
Spotsylvania	\$2/meter	10% on first \$300; 1% thereafter	10% on first \$300; 1% thereafter
Stafford	\$0.06/ccf; \$3 max.	\$0.085/ccf; \$100 max.	\$0.085/ccf; \$100 max.
Sussex	10% on first \$15	\$2.00 + \$0.186/ccf; \$15 max.	\$4.00 + \$0.115/ccf; \$15 max.
Warren	\$0.22/ccf; \$3 max.	\$0.16/ccf; \$128 max.	\$0.16/ccf; \$128 max.
Washington	\$0.135/ccf; \$1.20 min.; \$3 max.	\$2.50 (small), \$12.30 (large) + \$0.10/ccf on first 100 ccf; + \$0.075/ccf thereafter; \$100 max.	\$2.50 (small), \$12.30 (large) + \$0.10/ccf on first 100 ccf; + \$0.075/ccf thereafter; \$100 max.
Wythe	20% on first \$15	20% on first \$200	20% on first \$1,000; 1% thereafter
York	\$0.004000/ccf	\$0.004000/ccf	\$0.004000/ccf
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.	\$0.0104/ccf; \$25 max.	\$0.0104/ccf; \$100 max.
Altavista	\$3 max.	\$3 max.	\$3 max.
Amherst	20% min. provider charge + \$0.1867/ccf; \$3 max.	20% min. provider charge + \$0.15566/ccf; \$20 max.	20% min. provider charge + \$0.15566/ccf; \$20 max.
Ashland	\$0.10 + \$0.10/ccf; \$3 max.	\$1.00 + \$0.10/ccf; \$10 max.	\$1.00 + \$0.10/ccf; \$10 max.
Blacksburg	\$0.1891/ccf; \$3.00 max.	\$0.07955/ccf; \$3.00 max.	\$0.07955/ccf; \$3.00 max.
Bridgewater	\$0.0251/ccf; \$1.50 max.	\$0.0424/ccf on first 1,225 ccf; \$0.0057/ccf thereafter	\$0.0424/ccf on first 1,225 ccf; \$0.0057/ccf thereafter
Broadway	15% on first \$10	15% on first \$100	15% on first \$100
Brookneal	20% on first \$15	20% on first \$15	20% on first \$15
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	\$0.05520/ccf; \$3 max.	\$0.08350/ccf; \$50 max	\$0.00650/ccf; \$250 max
Christiansburg	\$0.0946/ccf; \$2 max.	\$0.0766/ccf; \$20 max.	\$0.0225/ccf; \$20 max.
Clifton Forge	\$2.45 + \$0.15566/ccf; \$3 max.	\$4.65 + \$0.15566/ccf; \$25 max.	\$4.65 + \$0.15566/ccf; \$25 max.
Dayton	\$0.0240/ccf; \$1.50 max.	\$0.0170/ccf; \$15 max.	\$0.0170/ccf; \$15 max.
Dublin	10% on first \$13	10% on first \$100	10% on first \$100
Dumfries	\$3 max.	N/A	\$9 max.
Glade Spring	20% on first \$6.25	15% on first \$83.33	15% on first \$83.33
Gordonsville	20% on first \$15	20% on first \$15	20% on first 15
Hamilton	\$0.064852/ccf; \$2.70 max.	\$0.030340/ccf; \$72 max.	N/A

Note: "cf" stands for cubic feet; "ccf" stands for hundred cubic feet; "mcf" stands for thousand cubic feet.
N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Gas, 2017 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
Haymarket	\$0.750/ccf	\$0.675/ccf	\$0.675/ccf
Herndon	\$2.45 + \$0.183/ccf; \$3 max.	\$4.65 + \$0.086/ccf; \$30 max.	\$4.65 + \$0.086/ccf; \$30 max.
Hillsville	\$1.00 + \$0.133/ccf; \$2.50 max.	\$2.00 + \$0.126/ccf; \$20 max.	\$2.00 + \$0.126/ccf; \$50 max.
Lawrenceville	\$0.18670/ccf; \$3 max.	\$0.15566/ccf; \$30 max.	\$0.15566/ccf; \$30 max.
Lebanon	20% on first \$15; \$3 max.	20% on first \$15; \$3 max.	20% on first \$15; \$3 max.
Leesburg	\$1.12 + \$0.07172/ccf; \$2.40 max.	\$1.35 + \$0.5352/ccf; \$48 max.	\$1.35 + \$0.5352/ccf; \$48 max.
Luray	\$2/meter	\$0.08274/ccf; \$4.65 min.; \$20 max.	\$0.08274/ccf; \$4.65 min.; \$20 max.
Marion	20% on first \$5	20% on first \$50	20% on first \$250
New Market	10% min. provider charge + \$0.11426/ccf; \$1.50 max.	10% min. provider charge + \$0.10555/ccf; \$10 max.	10% min. provider charge + \$0.10555/ccf; \$10 max.
Occoquan	\$1.35 + \$0.01416/ccf; \$2.25 max.	\$2.51 + \$0.0627327/ccf; \$9 max.	\$2.51 + \$0.0627327/ccf; \$9 max.
Pulaski	15% on first \$15	15% on first \$250	15% on first \$250
Purcellville	15% on first \$15; \$2.25 max.	15% on first \$300; \$45 max.	15% on first \$300; \$45 max.
Round Hill	\$0.0288/ccf; \$3 max.	\$0.079/ccf; \$33 max.	\$0.079/ccf; \$33 max.
Rural Retreat	\$0.166/ccf; \$3 max.	\$2.344 + \$0.158/ccf; \$15 max.	\$2.344 + \$0.158/ccf; \$15 max.
Scottsville	\$1.25/ccf on first 1.6 ccf	\$0.0638/ccf for first 4,500 ccf; \$0.0110/ccf for over 4,500 ccf	\$0.0638/ccf for first 4,500 ccf; \$0.0110/ccf for over 4,500 ccf
Smithfield	\$1/meter	10% on first \$700; \$2.33 min.	10% on first \$700; \$2.33 min.
South Hill	\$1.50/meter	\$3.49 + \$0.065/ccf; \$15 max.	\$3.49 + \$0.065/ccf; \$15 max.
Stephens City	\$0.50 + \$0.03/ccf; \$3 max.	N/A	N/A
Strasburg	\$1.00 + \$0.10/ccf; \$2 max.	\$10 + \$0.10/ccf; \$20 max.	\$10 + \$0.10/ccf; \$20 max.
Surry	10% on first \$10	10% on first \$100	10% on first \$100
Timberville	\$2/meter	\$20/meter	\$20/meter
Vienna	\$1.40 + \$0.18356/ccf; \$3 max.	\$1.27 + \$0.10760/ccf; \$45 max.	\$1.27 + \$0.10760/ccf; \$45 max.
Vinton	\$0.12183/ccf	\$0.12183/ccf	\$0.12183/ccf
Warrenton	\$0.0186/ccf; \$3 max.	\$0.015566/ccf; \$20 max.	\$0.015566/ccf; \$20 max.
West Point	\$3/meter	\$3 + \$0.004/ccf; \$3,500 max.	\$3 + \$0.004/ccf; \$3,500 max.
Wise	20% on first \$15	20% on first \$50	20% on first \$500
Woodstock	\$1 + \$0.10/ccf; \$1.25 max.	\$1.25 + \$0.10/ccf; \$5 max.	\$1.25 + \$0.10/ccf; \$10 max.
Wytheville	\$0.90 + \$0.1333/ccf; \$2.25 max.	\$1.875 + \$0.126/ccf; \$11.25 max.	\$1.875 + \$0.126/ccf; \$11.25 max.

Note: "cf" stands for cubic feet; "ccf" stands for hundred cubic feet; "mcf" stands for thousand cubic feet.
N/A Not applicable.

Table 13.3
Utility Consumers' Monthly Tax on Water, 2017

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 \$1,000	15% on first \$1,000
Bristol	5%	5%	5%
Buena Vista	20% on first \$15 charge	20% on first \$150	20% on first \$150
Charlottesville	10% on first \$3,000 charge; 4% thereafter	10% on first \$3,000 charge; 4% thereafter	10% on first \$3,000 charge; 4% thereafter
Franklin	20% on first \$15	16.5% on first \$1,000	16.5% on first \$1,000
Harrisonburg	\$2	20% on first \$100	20% on first \$100
Hopewell	20% on first \$10	20% on first \$25	20% on first \$2,500
Martinsville	\$1 ^a	\$1 ^a	\$1 ^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 cf	15% on first 30,000 cf	15% on first 30,000 cf
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% up to \$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
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.)			
Haymarket	20% on first \$15	20% on first \$500	20% on first \$500
Orange	20% on first \$15	20% on first \$150	20% on first \$150
Vinton	12% on first \$15	12% on first \$5,000	12% on first \$5,000
Note: "cf" stands for cubic feet; "ccf" stands for hundred cubic feet; "mcf" stands for thousand cubic feet.			
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

Business, Professional, and Occupational License Tax, 2017

In fiscal year 2016, the most recent year available from the Auditor of Public Accounts, business license taxes, of which the business, professional, and occupational license tax (commonly referred to as the BPOL tax) makes up the largest part, accounted for 6.0 percent of tax revenue for cities, 3.5 percent for counties, and 11.9 percent for large towns. These are averages; the relative importance of the tax varies for individual cities, counties and towns. In fact, only slightly over half of the counties employ the tax. Others use the merchants' capital tax instead. Four counties (Amherst, Hanover, Louisa, and Southampton) reported using both taxes, maintaining the merchants' capital tax for retailers and the BPOL tax for other types of businesses. 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. The BPOL tax is sanctioned by §§ 58.1-3700 through 58.1-3735 of the *Code of Virginia*. The *Code* establishes the dates between March 1 and May 1 as the time by which businesses must apply for a license. 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). Localities may charge a fee to each business for the issuance of a license. 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 revised guidelines in January 1997 made administration of the BPOL tax more uniform in terms of due dates, penalties, interest, appeals, and definitions of situs, localities retained some flexibility. In 2000, the 1997 guidelines were updated. They are viewable on the internet site, http://townhall.virginia.gov/L/GetFile.cfm?File=C:\Town-Hall\docroot\GuidanceDocs\161\GDoc_TAX_2537_v1.pdf.

In 2011 the General Assembly passed a law allowing localities the option of imposing the tax on either gross receipts or the Virginia taxable income of the business. This option did not apply to certain public service corporations required to pay the 1/2 of 1 percent utility tax, which is considered a form of BPOL (see Section 11). The legislature also permitted relief from the BPOL tax, allowing localities

to exempt new business from the tax for up to two years and second, allowing localities to exempt unprofitable businesses from the tax.

Localities may still determine how many separate licenses they issue to a business and whether to charge a fee for each business location or only one fee for a business with multiple locations. Some localities charge no fee or charge different fees depending on a firm's gross receipts. Some localities charge a minimum tax instead of a fee. For example, if a locality had a minimum license tax of \$30 then businesses with gross receipts below the threshold would pay \$30 instead of a smaller amount based on gross receipts. In addition, there are some localities that impose *both* a license fee and a tax rate on businesses with gross receipts above the threshold.

The BPOL tax is collected by all cities and 51 of the 95 counties. The tax is also widely used by incorporated towns; 118 towns reported using the BPOL tax. The specific localities that impose the tax are listed in **Table 14.1** along with information regarding due dates, license fees, and thresholds.

For most localities, the filing and payment dates are March 1st, though there is quite a bit of variance from that date. Of the cities, 19 reported requiring a license fee, either by business or by location. Twenty-eight counties and 65 towns also reported requiring license fees of some sort. Finally, 22 cities, 33 counties, and 18 towns reported having a tax threshold requirement based on gross receipts.

Table 14.2 lists the fees, minimum tax, and an explanation of the fee structures provided by the localities in the survey. Thirty-two cities reported having either a fee or a minimum tax, as did 41 counties and 107 towns.

Table 14.3 shows specific tax rates by business classification for each locality. All 38 cities, 45 counties, and 107 towns reported having a tax on at least one business classification. An overview of the general practices of Virginia localities is shown in the text table below. Combining data from tables 14.2 and 14.3, it lists the median license fee 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 highest fee amount given because that provides an estimate of the greatest impact on the payer.

For localities that base wholesalers' tax rates on gross

receipts rather than on purchases of goods for sale, the rate was multiplied by 1.22, based on the assumption that purchases are 82 percent of gross receipts.¹ Only the localities that reported a fee or a tax rate in a particular category were included in the calculation of the medians in the following text table.

BPOL License Fee and Tax Rate Per \$100 in 2017

Item	Cities, Counties & Towns			
	Cities	Counties	Towns	Cities, Counties & Towns
License fee				
Median	\$50.00	\$30.00	\$30.00	\$30.00
Number of localities	13	22	38	73
Gross receipts tax rate per \$100				
Contracting				
Median	\$0.16	\$0.13	\$0.13	\$0.14
Number of localities	38	45	105	188
Retail				
Median	\$0.20	\$0.15	\$0.15	\$0.16
Number of localities	38	40	107	185
Repair, personal & bus.				
Median	\$0.36	\$0.20	\$0.18	\$0.20
Number of localities	38	43	107	188
Financial, real est. & prof.				
Median	\$0.58	\$0.31	\$0.25	\$0.30
Number of localities	38	43	107	188
Wholesale (purchases)				
Median	\$0.12	\$0.05	\$0.05	\$0.05
Number of localities	38	39	94	171

The median tax rates for the cities matched 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. The median figures for counties and towns were less than those of the cities, indicating that counties and towns did not generally apply the maximum rates permitted by Virginia law.

The median rate of \$0.12 on wholesalers for cities was well above the state maximum of \$0.05 per \$100 of purchases. Cities are presumed to operate under grandfather clauses that allow them to impose higher rates. The median rate on wholesalers for counties and towns was \$0.05 per \$100.

The median license fee, which is generally imposed only upon businesses below the gross receipts tax threshold, was \$50 for the cities and \$30 for counties and towns.

One business classification not presented in Table 14.3 is that of rental property due to the small number of localities reporting it. Localities are permitted to charge a license fee, or levy a BPOL tax, on businesses renting real property. In 2017, only 23 localities reported taxing such businesses. They were the cities of Alexandria, Bristol, Fairfax, Falls Church, Fredericksburg, and Portsmouth; the counties of Albemarle, Arlington, Augusta, Fairfax, King George, Loudoun, Nelson, Pulaski, and Wythe; and the towns of Bridgewater, Chatham, Goshen, Haymarket, Narrows, Purcellville, Round Hill, and Vienna.

Table 14.4 lists taxes and fees on peddlers and itinerant merchants. All of the cities, 49 counties, and 100 towns reported some form of tax on peddlers. Annual fees charged by cities for retail peddling ranged anywhere from \$30 to \$500. Taxes on retail itinerant merchants and wholesale peddlers also ranged from \$30 to \$500, with some cities charging according to gross receipts and other cities according to gross purchases. Annual charges by counties ranged from a \$1 minimum fee to \$500, while towns charged anywhere from \$10 to \$500 per year.



¹ The ratio was calculated from Internal Revenue Service national data for 2013 showing that wholesale corporations with net income reported the cost of goods sold was 82 percent of business receipts. See: Internal Revenue Service, *SOI Tax Stats - Corporation Complete Report*, Table 7, <https://www.irs.gov/pub/irs-soi/13coccr.pdf>. For example, assuming purchases are 82 percent of gross receipts, then a firm with \$1,000,000 of purchases would have gross receipts of \$1,219,512. A tax of \$0.04 per \$100 on gross receipts would yield \$48,780, an amount 1.22 times greater than the yield of a tax of \$0.04 per \$100 on purchases which would be \$40,000.

Table 14.1
BPOL Due Dates and Other Provisions, 2017

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
Bristol	3/1	3/1	Per license	Yes	\$15,000	Yes
Buena Vista	3/1	3/1	None	No	N/A	No
Charlottesville	3/1	3/1	Per license	Yes	\$50,000	Yes
Chesapeake	3/1	3/1	Per license	Yes	\$100,000	Yes
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	No
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	None	No	N/A	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	Per license	No	N/A	Yes
Lexington	3/1	3/1	None	No	N/A	Yes
Lynchburg	5/1	5/1	Per license	No	N/A	No
Manassas	3/1	3/1	None	Yes	\$150,000	Yes
Manassas Park	2/1	3/1	None	Yes	\$50,000	No
Martinsville	3/1	3/1	None	No	N/A	No
Newport News	3/1	3/1	Per license	Yes	\$100,001	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	3/1	3/1	Per license	Yes	\$100,000	Yes
Roanoke	3/1	3/1	Per license	Yes	\$100,000	Yes
Salem ^a	3/1	3/1	Per license	Yes	\$1,000	Yes
Staunton	3/1	3/1	Per license	No	N/A	No
Suffolk	3/1	3/1	Per license	Yes	\$100,000	Yes
Virginia Beach	1/1	3/1	None	No	N/A	Yes
Waynesboro	3/1	3/1	Per location	Yes	\$4,000	Yes
Williamsburg	1/31	3/1	None	Yes	\$4,000	Yes
Winchester	3/1	3/1	Per license	Yes	\$50,000	Yes
Counties (Note: Data for survey was obtained for all counties. 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 license	Yes	\$100,000	Yes
Alleghany	3/1	3/1	Per location	No	N/A	No
Amelia	3/1	3/1	None	Yes	\$2,500	No
Amherst	5/1	5/1	Per license	Yes	\$49,999	No
Arlington	3/1	3/1	Per license	No	N/A	No
Augusta	3/1	3/1	None	No	N/A	Yes
Botetourt	3/1	3/1	None	No	N/A	No
Buchanan	1/20	1/20	None	No	N/A	No
Campbell	5/1	5/1	Per license	Yes	\$100,000	Yes
Caroline	3/1	3/1	None	Yes	\$150,000	Yes
Chesterfield	3/1	3/1	Per license	Yes	\$300,000	Yes
Clarke	1/31	1/31	Per license	No	N/A	No
Cumberland	3/1	3/1	None	Yes	\$10,000	No
Dinwiddie	3/1	3/1	Per license	Yes	\$10,000	Yes

N/A Not applicable.

^a The city of Salem imposes the following thresholds on gross receipts: personal, repair, and business services: \$8,334; contractors: \$18,750; financial, real estate, professional: \$5,173; retail sales: \$15,000; wholesale: \$10,000.

Table 14.1 BPOL Due Dates and Other Provisions, 2017 (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)						
Fairfax ^b	3/1	3/1	Per license	Yes	\$100,000	Yes
Fauquier	3/1	7/1	None	Yes	\$200,000	No
Frederick	3/1	4/1	Per license	Yes	\$100,000	Yes
Gloucester	3/1	3/1	Per license	Yes	\$50,000	Yes
Goochland	3/1	3/1	None	Yes	\$4,000	Yes
Greene	3/1	3/1	None	No	N/A	No
Greensville	3/1	3/1	None	Yes	\$1,000	Yes
Halifax	4/1	4/1	None	Yes	\$200,000	Yes
Hanover	3/1	3/1	None	Yes	\$100,000	No
Henrico ^c	3/1	3/1	None	Yes	\$100,000	Yes
Henry	3/1	3/1	None	Yes	\$100,000	Yes
Isle of Wight	3/1	3/1	None	Yes	\$4,000	Yes
James City	3/1	4/5	Per location	Yes	\$100,000	No
King & Queen	1/1	1/31	Per location	No	N/A	No
King George	3/1	6/30	None	Yes	\$2,500	No
King William	3/1	3/1	None	Yes	\$50,000	Yes
Loudoun	3/1	3/1	Per license	Yes	\$200,000	Yes
Mathews	3/1	4/1	Per license	No	N/A	No
Middlesex	1/1	3/1	Per license	Yes	\$50,000	No
Nelson	5/1	5/1	Per license	No	N/A	No
New Kent	5/1	6/30	None	Yes	\$10,000	Yes
Northampton	3/1	3/1	Per location	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	\$1,000	Yes
Prince William	3/1	3/1	None	Yes	\$250,000	Yes
Pulaski	3/1	3/1	None	No	N/A	No
Roanoke	3/1	3/1	Per license	Yes	\$100,000	Yes
Rockbridge	3/1	3/1	Per location	No	N/A	No
Southampton	3/1	3/1	None	No	N/A	No
Spotsylvania	3/1	4/15	None	Yes	\$750,000	Yes
Surry	3/1	3/1	Per license	Yes	\$50,000	Yes
Sussex	3/1	3/1	Per license	Yes	\$18,750	No
Warren	3/1	3/1	Per license	Yes	\$50,001	Yes
York	3/1	3/1	Per license	Yes	\$100,000	Yes
Towns (Note: Towns that answered "not applicable" for all items in this table have been excluded. For a listing of town respondents and non-respondents, see Appendix B.)						
Abingdon	3/1	3/1	None	Yes	\$40,000	No
Altavista	5/1	5/1	Per license	No	N/A	Yes
Amherst	5/1	5/1	None	No	N/A	No
Appomattox	3/1	3/1	Per location	No	N/A	No
Ashland	5/1	5/1	Per license	Yes	\$100,000	Yes
Berryville	3/1	3/1	Per license	Yes	\$20,000	Yes
Big Stone Gap	1/1	5/1	Per license	No	N/A	No
Blacksburg	3/1	3/1	None	No	N/A	Yes
Blackstone	3/1	3/1	Per license	No	N/A	No
Bluefield	3/1	4/15	None	No	N/A	No
Boones Mill	1/31	1/31	None	No	N/A	No
Bowling Green	3/1	3/1	None	No	N/A	Yes
Boyce	12/5	12/5	Per location	No	N/A	No
Boydton	1/1	1/1	Per license	No	N/A	No
Boykins	1/15	2/15	Per location	No	N/A	No

N/A Not applicable.

^b 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.

^c 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 applicable rates for each business category are charged if the resulting taxes are greater than the \$30 minimum.

Table 14.1 BPOL Due Dates and Other Provisions, 2017 (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)						
Bridgewater	3/1	3/1	Per license	No	N/A	No
Broadway	3/1	3/1	Per location	No	N/A	No
Brookneal	2/1	2/1	Per license	No	N/A	No
Buchanan	2/15	2/15	None	No	N/A	No
Cape Charles	1/31	4/15	Per license	No	N/A	Yes
Cedar Bluff	3/1	3/1	None	No	N/A	No
Chase City	3/1	3/1	Per license	No	N/A	No
Chatham	3/1	3/1	Per license	No	N/A	No
Chilhowie	3/1	3/1	Per license	No	N/A	No
Christiansburg	3/1	3/1	Per location	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	3/31	3/31	None	No	N/A	Yes
Coeburn	5/1	5/1	None	No	N/A	No
Colonial Beach	3/1	4/1	None	No	N/A	No
Courtland	4/1	4/15	Per license	Yes	\$1,000	No
Culpeper	3/1	5/1	None	No	N/A	No
Damascus	5/1	5/1	Per license	No	N/A	No
Dayton ^d	3/1	3/1	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	No	N/A	No
Elkton	3/1	3/1	Per license	No	N/A	No
Farmville	3/1	3/1	Per license	No	N/A	No
Fincastle	3/1	3/1	Per location	No	N/A	Yes
Floyd	3/1	3/1	Per license	No	N/A	No
Front Royal	3/1	3/1	Per license	No	N/A	No
Gate City	5/1	5/1	Per location	No	N/A	No
Glade Spring	2/28	4/1	Per license	No	N/A	No
Glasgow	5/1	5/1	Per license	No	N/A	Yes
Gordonsville	3/1	3/1	Per license	No	N/A	No
Gretna	3/1	3/1	None	Yes	\$23,080	Yes
Grottoes	7/1	7/1	None	No	N/A	Yes
Grundy	3/1	3/10	None	No	N/A	No
Hamilton ^e	3/1	3/1	Per license	Yes	\$100	No
Haymarket	4/30	4/30	None	No	N/A	No
Haysi	3/31	3/31	Per location	Yes	\$25,000	No
Herndon	3/1	3/1	None	Yes	N/A	Yes
Hillsville ^f	5/1	5/1	Per location	No	N/A	No
Honaker	3/1	4/15	Per location	Yes	\$49,425	No
Independence	5/15	7/15	None	No	N/A	No
Ivor	7/1	7/1	Per license	No	N/A	No
Kenbridge	3/1	3/1	None	No	N/A	No
Keysville	3/1	3/1	None	No	N/A	No
Kilmarnock ^g	5/1	5/1	Per license	No	N/A	No
La Crosse	4/30	4/30	None	No	N/A	No
Lawrenceville	3/1	3/1	Per location	No	N/A	No
Lebanon	3/1	3/1	Per license	Yes	\$2,000	Yes
Leesburg ^h	3/1	3/1	Per license	Yes	\$50,000	Yes
Louisa	3/1	6/30	Per location	No	N/A	No
Lovettsville	5/1	5/1	None	No	N/A	Yes
Luray	3/1	3/1	None	No	N/A	No
Madison	1/1	3/1	None	No	N/A	No

N/A Not applicable.

^d For the town of Dayton, the imposed license fee is credited against the license tax.^e The town of Hamilton requires a \$4,000 gross receipts threshold for home-based businesses. For commercial businesses the threshold is \$250,000.^f The town of Hillsville imposes the greater of \$30 or the tax rate set forth.^g The town of Kilmarnock imposes the greater of \$30 or the tax rate set forth.^h The town of Leesburg imposes the greater of \$20 or the tax rate set forth.

Table 14.1 BPOL Due Dates and Other Provisions, 2017 (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)						
Marion	1/31	1/31	Per location	No	N/A	No
McKenney	3/1	3/1	None	No	N/A	No
Middleburg	3/1	3/1	None	No	N/A	No
Mineral	3/1	6/30	Per license	No	N/A	No
Montross	3/1	3/1	Per license	No	N/A	No
Mount Jackson	3/1	3/1	Per license	No	\$40,000	No
Narrows	3/1	3/31	Per location	Yes	\$15,000	No
New Market	3/1	3/1	None	Yes	\$10,000	No
Occoquan	3/1	3/1	None	No	N/A	No
Onancock	5/1	5/1	Per license	No	N/A	No
Pamplin	3/1	3/1	Per license	No	N/A	No
Pembroke	1/1	3/15	Per location	No	N/A	No
Pennington Gap	3/1	3/1	None	No	N/A	No
Pound	1/1	5/1	Per location	Yes	\$30,000	No
Pulaski	3/1	3/1	None	No	N/A	No
Purcellville	3/1	3/1	None	No	N/A	No
Remington	3/1	3/1	None	No	N/A	No
Richlands	3/1	3/1	Per license	No	N/A	No
Rocky Mount	5/31	5/31	None	No	N/A	Yes
Round Hill	4/15	4/15	Per location	No	N/A	No
Rural Retreat	5/1	5/1	None	No	N/A	No
Saint Paul	2/1	3/1	None	Yes	\$18,000	Yes
Saltville	1/31	1/31	Per location	No	N/A	No
Scottsville	3/1	3/1	None	No	N/A	No
Smithfield	1/1	4/15	None	No	N/A	No
South Boston	3/1	3/1	Per license	No	N/A	Yes
South Hill	3/1	3/15	None	No	N/A	Yes
Stanley	1/31	3/1	None	No	N/A	Yes
Stephens City	1/1	3/1	None	No	N/A	Yes
Strasburg	2/28	3/1	None	Yes	\$12,000	Yes
Surry	5/1	5/1	Per license	No	N/A	No
Tappahannock	3/1	3/1	Per license	No	N/A	No
Tazewell	3/1	3/1	Per license	No	N/A	Yes
Timberville	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	1/31	3/1	None	Yes	\$15,000	Yes
Virgilina	3/1	3/1	Per license	No	N/A	No
Wachapreague	1/1	3/1	Per license	No	N/A	No
Wakefield	1/1	3/1	Per license	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
West Point	3/1	3/1	None	No	N/A	No
Windsor	1/1	3/1	None	No	N/A	No
Wise	5/1	5/1	None	No	N/A	No
Woodstock	3/1	3/1	Per license	No	N/A	No
Wytheville	3/1	3/1	None	No	N/A	No

N/A Not applicable.

**Table 14.2
Specific BPOL Fees and Minimum Taxes, 2017**

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
Cities (Note: All cities responded to the survey.)			
Alexandria	N/A	\$50	There is a threshold for all categories except for wholesale of \$10,000 to \$100,000, below which there is a flat tax of \$50.
Bristol	\$0.75	\$30	
Buena Vista	N/A	\$30	
Charlottesville	\$35	N/A	The fee is applied on all gross receipts under \$50,000.
Chesapeake	\$50	N/A	The fee is applied on all gross receipts under \$100,000.
Colonial Heights	N/A	\$30	The tax is applied up to a threshold of \$15,000 to \$20,000 depending on the category. Above that, the category tax rate applies.
Covington	N/A	\$30	
Danville	\$50	N/A	
Emporia	N/A	\$30	
Fairfax	N/A	N/A	There is no tax for gross receipts under \$10,000. Above that amount, the category tax rate applies to the full amount.
Falls Church	N/A	N/A	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 whatever rate applies for a given category.
Franklin	N/A	N/A	
Fredericksburg	N/A	\$25	There is a \$25 tax on all gross receipts < \$100K. Receipts between \$100K and \$350K are taxed at \$25 plus the applicable tax rate. If gross receipts are > \$350K, the the applicable rate is applied to the total gross receipts.
Galax	N/A	\$30	
Hampton	\$50	N/A	The category tax rate is applied in full at \$100K gross receipts. Otherwise, just the \$50 fee applies.
Harrisonburg	\$0/\$25/\$50	N/A	There is no fee for gross receipts less than \$10,000. There is a \$25 fee for gross receipts between \$10,001 and \$25,000. There is a \$50 fee for gross receipts between \$25,001 and \$50,000. Except for the wholesale category, businesses grossing \$50,000 or more are subject only to the category tax rate.
Hopewell	N/A	\$30	
Lexington	N/A	\$30	
Lynchburg	N/A	N/A	Businesses grossing over \$100K are subject to the category tax rate on the whole amount. Below that amount, there is no charge.
Manassas	N/A	N/A	
Manassas Park	N/A	N/A	
Martinsville	N/A	\$30	Each business must pay the greater amount of either the \$30 license tax or the category tax rate.
Newport News	\$30/\$50	N/A	The city charges a \$30 fee if total gross receipts are between \$0-\$50K. It charges a \$50 fee if receipts are between \$50,001-\$100K. For gross receipts greater than \$100K, the applicable tax rate is charged.
Norfolk	\$50	N/A	
Norton	N/A	\$30	
Petersburg	\$50	\$50	
Poquoson	N/A	\$30	
Portsmouth	N/A	\$50	
Radford	\$0.75	\$30.75	
Richmond	\$30	N/A	The category rate tax is not applied until \$100,000 in gross receipts is reached. Before that, only the fee applies.
Roanoke	\$50	N/A	
Salem	N/A	\$30	
Staunton	N/A	\$30	
Suffolk	\$50	N/A	
Virginia Beach	N/A	\$40	A tax of \$40 for all gross receipts applies between \$0-\$25K. A \$50 tax applies for gross receipts from \$25,001 to \$100K. Anything over \$100K is charged according to the applicable category tax rate.
Waynesboro	N/A	\$30	A tax of \$30 applies for all gross receipts between \$4K-\$15K. Above \$15K the category tax rate applies.
Williamsburg	N/A	\$30	
Winchester	N/A	\$50	The tax is applied on gross receipts under \$50,000.

Note: See last page of Table 14.2 for abbreviations.
N/A Not applicable.

Table 14.2 Specific BPOL Fees and Minimum Taxes, 2017 (continued)

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
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	Minimum tax applies only to contractors and retailers.
Albermarle	\$50	N/A	
Alleghany	\$15	N/A	
Amelia	N/A	\$15	
Amherst	\$10	N/A	
Arlington	N/A	N/A	
Augusta	N/A	N/A	
Botetourt	N/A	\$10	
Buchanan	N/A	N/A	
Campbell	\$20/\$30/\$40	N/A	
Caroline	N/A	N/A	There is a tax exclusion on the first \$200K of gross receipts. Above that the business must pay the category tax rate or \$10, whichever is larger.
Chesterfield	N/A	\$10	
Clarke	\$30	N/A	A minimum tax of \$30 is applied to receipts up to \$60K. Any receipts over \$60K are subject to the applicable tax rate.
Cumberland	N/A	\$30	
Dinwiddie	N/A	\$25	A minimum tax of \$25 applies to all categories except contracting, for which the county applies a \$30 minimum tax.
Fairfax	\$0/\$30/\$50	N/A	The county applies a tiered fee structure. For gross receipts from \$10,000 to \$50,000, the fee is \$30. For gross receipts from \$50,001 through \$100,000 the fee is \$50.
Fauquier	N/A	N/A	The fee is based on a tiered system of gross receipts. For receipts from \$0 to \$3,999, the fee is \$0; for receipts from \$4,000 to \$14,999, the fee is \$30; for receipts from \$15,000 to \$99,999, the fee is \$50. If gross receipts are \$100,000 or more, the BPOL category tax rate is applied. See Table 14.3 for the specific rates by category.
Fluvanna	N/A	N/A	
Frederick	\$0/\$30/\$50	N/A	
Gloucester	\$50	N/A	The minimum tax of \$30 applies for gross receipts up to \$18,750. Receipts above that are figured at the category tax rate. See Table 14.3 for the specific rates by category.
Goochland	N/A	\$25	
Greene	N/A	\$20	
Greensville	N/A	\$30	
Halifax	\$50	N/A	A minimum tax of \$100 applies to contractors only.
Hanover	N/A	N/A	
Henrico	N/A	\$30	The \$30 tax applies to gross receipts under \$100,000.
Henry	N/A	\$30	
Isle of Wight	N/A	\$50	
James City	\$30/\$50	N/A	
King and Queen	\$75	N/A	
King George	N/A	\$25	The minimum tax applies to gross receipts from \$2,500 through \$25,000 (except \$21,500 for the contracting category). Above that, the category tax rate applies. See Table 14.3 for the specific rates by category.
King William	N/A	\$30	If gross receipts are less than \$50K, a flat tax of \$30 is paid. A \$30 fee applies to contractors and home-based businesses with receipts greater than \$4,000.
Loudoun	N/A	N/A	
Louisa	N/A	N/A	A \$25 fee applies to contractors.
Mathews	\$30	N/A	

Note: See last page of Table 14.2 for abbreviations.
N/A Not applicable.

Table 14.2 Specific BPOL Fees and Minimum Taxes, 2017 (continued)

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
Counties (continued)			
Middlesex	\$30	N/A	Businesses must pay the greater of the license tax or the category tax rate based on gross receipts.
Nelson	\$30	N/A	
New Kent	N/A	\$30	
Northampton	\$30	N/A	
Nottoway	\$10	N/A	
Page	N/A	\$20	
Powhatan	\$50	N/A	
Prince George	\$25/\$50	N/A	
Prince William	N/A	N/A	
Pulaski	N/A	\$30		The fee is tiered. A $25 fee is applied if the business has gross receipts between $1,001 and $25,000. For gross receipts from $25,001 to $50,000 a $50 fee applies. For gross receipts over $50,000, the category tax rate is applied. There is no fee if gross receipts are over $50,000. See Table 14.3 for the specific rates by category.
Roanoke	\$50	N/A	The category tax rate is applied only when gross receipts reach \$100K. Above \$100K, the category tax rate is applied to all gross receipts. See Table 14.3 for the specific rates by category.
Rockbridge	\$30	N/A	The \$30 tax is applied when gross receipts are less than \$100K. If gross receipts are above \$100K, the category tax rate applies. See Table 14.3 for the specific rates by category.
Southampton	N/A	\$30	The license fee applies when gross receipts are less than \$100K.
Spotsylvania	N/A	N/A	
Surry	\$30	N/A	
Sussex	\$30	N/A	Businesses with gross receipts less than \$18,750 pay \$30 fee.
Warren	\$0/\$10/ \$30/\$50	N/A	Fees are as follows: \$0-\$4K=\$0; \$4,001-\$10K=\$10; \$10,001-\$25K=\$30; \$25,001-\$50K=\$50; \$50,001 & over category tax rate applies. See Table 14.3 for the specific rates by category.
York	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	N/A	Varies	The minimum taxes are: C, RP, PE, B: \$25; R, RE, F, PR: \$20; and W: \$30.
Altavista	\$15	\$15	
Amherst	N/A	\$30	
Appomattox	N/A	N/A	
Ashland	N/A	\$30	
Bedford	\$30	N/A	
Berryville	\$20	N/A	
Big Stone Gap	\$30	N/A	
Blacksburg	\$30/\$35/ \$40/\$50	N/A	
Blackstone	N/A	N/A	
Bluefield	N/A	\$10	Fee for contracting and retail only. Fee is not required if tax is greater than \$20.
Boones Mill	N/A	\$30	
Bowling Green	N/A	\$30	
Boyce	\$30	N/A	
Boydton	\$30	N/A	
Boykins	\$30	N/A	
Bridgewater	\$20	N/A	
Broadway	N/A	\$25	
Brookneal	N/A	\$30	
Buchanan	N/A	\$25	

Note: See last page of Table 14.2 for abbreviations.

N/A Not applicable.

Table 14.2 Specific BPOL Fees and Minimum Taxes, 2017 (continued)

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
Towns (continued)			
Cape Charles	N/A	\$30	The town charges the greater of \$30 or the percentage of gross receipts based on the category tax rate. See Table 14.3 for the specific rates by category.
Cedar Bluff	N/A	\$30	
Chase City	N/A	\$30	
Chatham	N/A	\$30	
Christiansburg	\$30	\$30	
Claremont	\$25	N/A	The license fee for contracting is \$28; for retailing \$25; for RP, PE, B, it is \$25. For F, RE, and PR \$30.
Clarksville	N/A	\$30	The tax is the greater of the category tax rate times gross receipts or \$30. See Table 14.3 for the specific rates by category.
Clifton Forge	\$28.50	N/A	The fee is for first year licenses.
Clinchport	N/A	N/A	
Clintwood	N/A	\$30	
Coeburn	N/A	\$30	
Colonial Beach	N/A	N/A	
Courtland	N/A	\$10	For gross receipts up to \$1,000 the minimum tax applies. After that, the category tax rate is added to the minimum. The minimum tax is \$30 for the F, RE, and PR categories. See Table 14.3 for the specific rates by category.
Craigsville	N/A	N/A	
Culpeper	N/A	\$24	
Damascus	\$50	N/A	\$50 issuance fee plus \$0.20 per \$100 of gross receipts over \$25,000.
Dayton	\$20	N/A	The \$20 license fee is credited against the license tax. If the fee is greater than the tax, no tax is due.
Dillwyn	N/A	\$30	
Drakes Branch	N/A	N/A	
Dublin	N/A	\$30	
Duffield	N/A	N/A	
Dumfries	N/A	\$30	
Edinburg	N/A	\$18	If gross receipts are less than \$15,000 then the minimum \$18 tax applies. The category tax rate is applied on the following schedule of gross receipts: \$15,001-\$50,000: \$0.13/\$100 tax; \$50,001-\$150,000: \$0.11/\$100 tax; if over \$150,000 then \$0.09/\$100 tax. See Table 14.3 for the specific rates by category.
Elkton	\$30	\$30	
Farmville	\$10	N/A	
Fincastle	N/A	\$10	
Floyd	\$30	N/A	
Front Royal	N/A	\$10	\$10 minimum tax applies to contractors, financial svcs. and real estate.
Gate City	N/A	N/A	
Glade Spring	N/A	\$30	
Glasgow	\$30	N/A	
Glen Lyn	N/A	\$15	
Gordonsville	\$30	N/A	
Goshen	N/A	N/A	
Gretna	N/A	\$30	
Grottoes	N/A	\$25	
Grundy	N/A	\$15	Businesses that don't exceed \$5,000 in gross receipts may purchase license; otherwise, category tax rate applies at rate of \$0.20/\$100 for the first \$100,000 in gross receipts and \$0.10/\$100 for anything over \$100,000. See Table 14.3 for the specific rates by category.
Hamilton	N/A	\$30	
Haymarket	N/A	\$35	
Haysi	\$30	N/A	

Note: See last page of Table 14.2 for abbreviations.
N/A Not applicable.

Table 14.2 Specific BPOL Fees and Minimum Taxes, 2017 (continued)

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
Towns (continued)			
Herndon	N/A	\$30	A license tax of \$30 is applied to businesses with gross receipts up to \$50,000. The tax is \$50 for businesses with gross receipts between \$50,001 and \$100,000 (unless the category tax rate calculation is less). See Table 14.3 for the specific rates by category.
Hillsville	\$30	N/A	
Honaker	\$25	N/A	Businesses are required to pay a \$30 fee or the given category tax rate, whichever is greater. See Table 14.3 for the specific rates by category.
Independence	N/A	\$30	
Ivor	\$25	N/A	Fee is credited against receipts from the category tax rate. See Table 14.3 for the specific rates by category.
Kenbridge	N/A	N/A	
Keysville	N/A	\$30	Fee is credited against receipts from the category tax rate. See Table 14.3 for the specific rates by category.
Kilmarnock	\$30	\$30	
La Crosse	N/A	N/A	Fee is \$30 for contractors and \$20 for retailers and wholesalers. If receipts are over \$50,000, then the tax is based on the category rate. See Table 14.3 for the specific rates by category.
Lawrenceville	\$30	N/A	
Lebanon	\$30	N/A	If gross receipts are \$20,000 or less (\$25,000 for contracting), the business must pay a \$34 minimum tax. Once above the threshold, the business must pay the category rate for total gross receipts. See Table 14.3 for the specific rates by category.
Leesburg	\$20	N/A	
Louisa	\$30	N/A	If gross receipts are \$20,000 or less (\$25,000 for contracting), the business must pay a \$34 minimum tax. Once above the threshold, the business must pay the category rate for total gross receipts. See Table 14.3 for the specific rates by category.
Lovettsville	N/A	\$34	
Luray	N/A	\$30	If gross receipts are below \$10,000, a minimum tax of \$10 is charged. Above \$10,000 the category tax rate is applied to receipts exceeding the threshold. See Table 14.3 for the specific rates by category.
Madison	N/A	N/A	
Marion	N/A	\$30	If gross receipts are below \$10,000, a minimum tax of \$10 is charged. Above \$10,000 the category tax rate is applied to receipts exceeding the threshold. See Table 14.3 for the specific rates by category.
McKenney	N/A	\$25	
Middleburg	N/A	\$30	If gross receipts are below \$10,000, a minimum tax of \$10 is charged. Above \$10,000 the category tax rate is applied to receipts exceeding the threshold. See Table 14.3 for the specific rates by category.
Mineral	\$25	N/A	
Monterey	N/A	N/A	If gross receipts are below \$10,000, a minimum tax of \$10 is charged. Above \$10,000 the category tax rate is applied to receipts exceeding the threshold. See Table 14.3 for the specific rates by category.
Montross	\$30	N/A	
Mount Jackson	\$20	N/A	If gross receipts are below \$10,000, a minimum tax of \$10 is charged. Above \$10,000 the category tax rate is applied to receipts exceeding the threshold. See Table 14.3 for the specific rates by category.
Narrows	N/A	\$32.25	
Nassawaddox	N/A	N/A	If gross receipts are below \$10,000, a minimum tax of \$10 is charged. Above \$10,000 the category tax rate is applied to receipts exceeding the threshold. See Table 14.3 for the specific rates by category.
New Market	N/A	\$10	
Occoquan	N/A	\$30	Gross receipts under \$12,000 require a minimum fee of \$15.
Onancock	\$30	N/A	
Pamplin	\$30	N/A	Gross receipts under \$12,000 require a minimum fee of \$15.
Pembroke	\$30	N/A	
Pulaski	N/A	\$30	Gross receipts under \$12,000 require a minimum fee of \$15.
Purcellville	N/A	\$20	
Remington	N/A	\$30	Gross receipts under \$12,000 require a minimum fee of \$15.
Rocky Mount	N/A	\$10	
Round Hill	N/A	\$30	Gross receipts under \$12,000 require a minimum fee of \$15.
Rural Retreat	N/A	\$10	
Saint Paul	N/A	\$30	Gross receipts under \$12,000 require a minimum fee of \$15.
Saltville	N/A	\$30	
Scottsville	N/A	\$30	Gross receipts under \$12,000 require a minimum fee of \$15.
Smithfield	N/A	\$30	
South Boston	N/A	\$30	Gross receipts under \$12,000 require a minimum fee of \$15.
South Hill	N/A	\$30	
Stanley	N/A	\$30	Gross receipts under \$12,000 require a minimum fee of \$15.
Stephens City	N/A	\$15	
Strasburg	N/A	\$15	Gross receipts under \$12,000 require a minimum fee of \$15.

Note: See last page of Table 14.2 for abbreviations.

N/A Not applicable.

Table 14.2 Specific BPOL Fees and Minimum Taxes, 2017 (continued)

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
Towns (continued)			
Surry	\$30	N/A	The license fee for contracting is \$28; for retailing \$25; for RP, PE, B, F, RE, and PR \$30.
Tappahanock	N/A	\$25	
Tazewell	N/A	\$20	
Timberville	N/A	\$50	
Urbanna	Varies	N/A	There is a \$50 fee for \$0-\$99,999 in gross receipts; a \$75 fee for \$100K-\$200K in gross receipts; and a \$100 fee for gross receipts above \$200K.
Victoria	\$0.50	\$30	
Vienna	N/A	\$30	
Vinton	N/A	\$30	
Virgilina	\$50	N/A	
Wachapreague	\$30	N/A	
Wakefield	\$30	N/A	
Warrenton	N/A	\$30	
Warsaw	N/A	N/A	The category tax rate for contractors doesn't apply if the office is located in Warsaw or until a threshold of \$25,000 is reached. See Table 14.3 for the specific rates by category.
West Point	N/A	\$30	
Windsor	N/A	\$30	
Wise	N/A	\$30	
Woodstock	N/A	N/A	
Wytheville	N/A	\$30	
N/A Not applicable.			
Key to abbreviations:			
B: Business Service	MO: Mail Order	R: Retail	
C: Contractors	M: Millions	RE: Real Estate	
F: Financial	P: Based on Purchases for Sale	RP: Repair	
GR: Based on Gross Receipts	PE: Personal Service	W: Wholesale	
K: Thousands	PR: Professional		

Table 14.3
Specific BPOL Tax Rates per \$100 by Business Category, 2017

Locality	Contracting	Retail	Repair, Personal, & Business Svcs.†	Financial, Real Estate & Prof. Svcs.†	Wholesale Gross Receipts or Gross Purchases
Cities (Note: All cities responded to the survey.)					
Alexandria	\$0.16	\$0.20	\$0.35	\$0.35/ \$0.58 PR	\$0.05 P
Bristol	\$0.16	\$0.20	\$0.20	\$0.20	\$0.05 P
Buena Vista	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Charlottesville	\$0.16	\$0.20	\$0.36 PE	\$0.58 RE	\$0.25 P
			\$0.30 RP	\$0.50 F	
Chesapeake	\$0.16	\$0.20	\$0.36 ^a	\$0.58 ^b	\$0.12 P
Colonial Heights	\$0.15	\$0.20	\$0.35	\$0.57	\$0.05 P
Covington	\$0.16	\$0.20	\$0.36	\$0.58	\$0.12 GR
Danville	\$0.16	\$0.20	\$0.36	\$0.58	\$0.15 P
Emporia	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Fairfax	\$0.16	\$0.20	\$0.27*	\$0.40	\$0.05 P
Falls Church	\$0.16	\$0.19	\$0.36*	\$0.52	\$0.08 GR
Franklin	\$0.15	\$0.20	\$0.30*	\$0.58	\$0.10 P
Fredericksburg	\$0.16	\$0.20	\$0.36	\$0.58/ \$0.46 F	\$0.05 P
Galax	\$0.16	\$0.20	\$0.20	\$0.58	\$0.05 P
Hampton	\$0.16	\$0.20	\$0.36*	\$0.58	\$0.15 P
Harrisonburg	\$0.16	\$0.20	\$0.20	\$0.58	\$0.17 GR
Hopewell	\$0.16	\$0.20	\$0.36*	\$0.58	\$0.25 GR
Lexington	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Lynchburg	\$0.16	\$0.20	\$0.36	\$0.58	>\$100K=\$0.28 P
Manassas	\$0.10	\$0.12	\$0.22*	\$0.33/ \$0.35 F	\$0.05 P
Manassas Park	\$0.10	\$0.15	\$0.18	\$0.35	>\$10K=\$0.05 P
Martinsville	\$0.10	\$0.20	\$0.36*	\$0.58	\$0.05 P
Newport News	\$0.15	\$0.20	\$0.36	\$0.58	>\$10K=\$0.20 P
Norfolk	\$0.16	\$0.20	\$0.36	\$0.58	\$0.15 P
Norton	\$0.16	\$0.20	\$0.36	\$0.50	\$0.25 P
Petersburg	\$0.16	\$0.20	\$0.32*	\$0.58	\$0.25 P ^c
Poquoson	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Portsmouth	\$0.16	\$0.20	\$0.36	\$0.58	\$0.15 P
Radford	\$0.125	\$0.135	\$0.14	\$0.365	\$0.07 P
Richmond	\$0.19	\$0.20	\$0.36	\$0.58	\$0.22 P
Roanoke	\$0.16	\$0.20	\$0.36	\$0.58	\$0.26 P
Salem	\$0.16	\$0.20	\$0.36	\$0.58	\$0.13 P
Staunton	\$0.16	\$0.20	\$0.36*	\$0.40	\$0.50 P ^d
Suffolk	\$0.16	\$0.20	\$0.36 RP, PE	\$0.58	\$0.09 P
Virginia Beach	\$0.16	\$0.20	\$0.36	\$0.58	\$0.12 P
Waynesboro	\$0.16	\$0.20	\$0.36	\$0.58	\$0.15 P
Williamsburg	\$0.16	\$0.20	\$0.36*	\$0.58	\$0.05 GR
Winchester	\$0.16	\$0.20	\$0.36* RP, PE	\$0.58 F, RE	\$0.20 P
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)					
Albemarle	\$0.16	\$0.20	\$0.36	\$0.58	N/A
Alleghany	\$0.08	\$0.10	\$0.18 RP, PE	\$0.29 F, RE	\$0.05 P
Amelia	\$0.16	\$0.05	\$0.09	\$0.15	\$0.05 GR
Amherst	\$0.13	N/A	\$0.31*	\$0.50	N/A
Arlington	\$0.16	\$0.20	\$0.35	\$0.36	>\$100K=\$0.08 GR

Note: See last page of Table 14.3 for abbreviations.

N/A Not applicable.

* An asterisk indicates that the locality applies the tax rate of this category on its mail-order based businesses. Otherwise, mail-order based businesses are taxed in the retail category or they are not taxed.

† If a lone general rate is shown, it applies to the three categories. If a general rate is shown, followed by one or more categories, the general rate applies except for the listed categories. If no general rate is shown, but category rates are shown, then only categories listed are taxed.

^a In the city of Chesapeake for gross receipts exceeding \$500,000, the tax rate is \$0.30/\$100.

^b In the city of Chesapeake the rate for P and RE is always \$0.58/\$100. F is charged a rate of \$0.58/\$100 on the first \$1M gross receipts. For receipts greater than \$1M, the rate is \$0.12/\$100.

^c The city of Petersburg uses a tier structure for its wholesale rate. If purchases are less than \$100,000 the rate is \$0.25/\$100. For purchases from \$100,001 to \$200,000 the rate is \$0.15/\$100. For purchases over \$200,000 the rate is \$0.10/\$100.

^d The city of Staunton uses a minimum tax/tier structure combination. For purchases up to \$10,000 there is a \$100 minimum tax. For purchases between \$10,001 and \$50,000 the tax is \$100 plus a rate of \$0.50/\$100 for those purchases exceeding the first \$10,000. For purchases above \$50,000, the tax is \$300 plus a rate of \$0.12/\$100 for those purchases exceeding \$50,000.

Table 14.3 Specific BPOL Tax Rates per \$100 by Business Category, 2017 (continued)

Locality	Contracting	Retail	Repair, Personal, & Business Svcs.†	Financial, Real Estate & Prof. Svcs.†	Wholesale Gross Receipts or Gross Purchases
Counties (continued)					
Augusta	\$0.16	\$0.20	\$0.30*	\$0.30	\$0.05 GR
Botetourt	\$0.08	\$0.10	\$0.18	\$0.29	\$0.05 P
Campbell	\$0.16	\$0.20	\$0.35	\$0.50	\$0.05 P
Caroline	\$0.12	\$0.15	\$0.19	\$0.49	\$0.05 P
Chesterfield	\$0.14	\$0.19	\$0.20	\$0.20	\$0.10 P
Cumberland	\$0.05	\$0.05	\$0.05	\$0.10	\$0.05 GR
Dinwiddie	\$0.14	\$0.16	\$0.30	\$0.45	\$0.05 GR
Fairfax	\$0.11	\$0.17	\$0.19	\$0.31	\$0.04 P
Fauquier	\$0.085	\$0.10	\$0.187 RP, PE	\$0.2975 F, RE	\$0.04 P
Frederick	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Gloucester	\$0.10	\$0.10 ^e	\$0.10	\$0.12	\$0.05 P
Goochland	\$0.10	\$0.05	\$0.10 B, PE \$0.05 RP	\$0.15	\$0.02 P
Greene	\$0.12	\$0.15	\$0.27	\$0.44	\$0.04 P
Greensville	\$0.16	\$0.16	\$0.30	\$0.40	\$0.05 P
Halifax	\$0.11	\$0.14	\$0.24	\$0.39	\$0.03 GR
Hanover	\$0.10	N/A	N/A	N/A	N/A
Henrico	\$0.15	\$0.20	\$0.20	\$0.20	\$0.20 P ^f
Henry ^g	\$0.025	\$0.15	\$0.15	\$0.25	\$0.05 P
Isle of Wight	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
James City	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
King George	\$0.12	\$0.10	\$0.10	\$0.25	\$0.05 P
King William	\$0.16	\$0.20	\$0.16	\$0.38	\$0.05 GR
Loudoun	\$0.13	\$0.17	\$0.16 R \$0.17 B \$0.23 PE	\$0.33	\$0.05 P
Louisa	\$0.16	N/A	N/A	N/A	N/A
Mathews	\$0.05	\$0.15	\$0.05*	\$0.15	\$0.05 GR
Middlesex	\$0.05	\$0.07	\$0.12	\$0.19	\$0.02 P
New Kent	\$0.12	\$0.15	\$0.27	\$0.44	\$0.04 GR
Nottoway	\$0.04	\$0.05	\$0.09	\$0.15	\$0.02 P
Page	\$0.10	\$0.10	\$0.20	\$0.30	\$0.05 GR
Prince George	\$0.16	\$0.15	\$0.20	\$0.20	N/A
Prince William	\$0.13	\$0.17	\$0.21	\$0.33	> \$100K = \$0.05 P
Pulaski	\$0.14	\$0.20	\$0.15	\$0.07	\$0.05 P
Roanoke	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Rockbridge	\$0.10	\$0.13	\$0.23	\$0.38	\$0.05 GR
Southampton	\$0.10	N/A	\$0.25*	\$0.58	\$0.05 P
Spotsylvania	\$0.08	\$0.10	\$0.18*	\$0.29	\$0.02 P
Surry	\$0.10	\$0.15	\$0.20*	\$0.30	\$0.05 GR
Sussex	\$0.16	N/A	\$0.16	\$0.16	N/A
Warren	\$0.13	\$0.16	\$0.27*	\$0.41	\$0.05 P
York	\$0.16	\$0.20	\$0.36*	\$0.58	\$0.05 P

Note: See last page of Table 14.3 for abbreviations.

N/A Not applicable.

* An asterisk indicates that the locality applies the tax rate of this category on its mail-order based businesses. Otherwise, mail-order based businesses are assessed a tax based on the retail category or they are not assessed.

† If a lone general rate is shown, it applies to the three categories. If a general rate is shown, followed by one or more categories, the general rate applies except for the listed categories. If no general rate is shown, but category rates are shown, then only categories listed are taxed.

^e In Gloucester County, retail businesses are taxed at \$0.10/\$100 on the first \$200,000 in gross receipts. Receipts over that are taxed at \$0.20/\$100.

^f Henrico County uses a minimum tax/tiered rate combination. For gross purchases up to \$10,000, the tax is \$25. For more than 10K to \$5M the rate is \$0.20/\$100. For greater than \$5M to \$15M, the rate is \$0.15/\$100. For greater than \$15M to \$25M, the rate is \$0.10/\$100. For greater than \$25M to \$50M, the rate is \$0.05/\$100. For greater than \$50M to \$100M, the rate is \$0.025/\$100. Any gross purchases over \$100M are taxed at \$0.0125/\$100.

^g Henry County charges a tax of \$30 on gross receipts (purchases for wholesale businesses) up to \$100,000. Amounts over \$100,000 are subject to the given category tax.

Table 14.3 Specific BPOL Tax Rates per \$100 by Business Category, 2017 (continued)

Locality	Contracting	Retail	Repair, Personal, & Business Svcs.†	Financial, Real Estate & Prof. Svcs.†	Wholesale Gross Receipts or Gross Purchases
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	\$0.10	\$0.20	\$0.18	\$0.20	\$0.05 P
Altavista	\$0.03	\$0.0425	\$0.06	\$0.0425	\$0.04 P
Amherst	\$0.16	\$0.10	\$0.31	\$0.50	\$0.04 GR
Appomattox	\$0.10	\$0.10	\$0.10	\$0.10	\$0.05 GR
Ashland	\$0.07	\$0.07	\$0.07	\$0.07	\$0.05 GR
Berryville	\$0.12	\$0.12	\$0.15/\$0.10 RP	\$0.25/\$0.20 F	\$0.05 P
Big Stone Gap	\$0.16	\$0.20	\$0.20	\$0.40	\$0.13 P
Blacksburg	\$0.10	\$0.20	\$0.23	\$0.37	\$0.05 P
Blackstone	\$0.11	\$0.11	\$0.20	\$0.20	\$0.05 P
Bluefield	\$0.15	\$0.16	\$0.21	\$0.41	\$0.05 P
Boones Mill	\$0.16	\$0.125	\$0.15	\$0.45	N/A
Bowling Green	\$0.15	\$0.15	\$0.15	\$0.15	N/A
Boydton	\$0.12	\$0.12	\$0.12	\$0.12	\$0.05 GR
Boykins	\$0.05	\$0.03	\$0.03	\$0.03	N/A
Bridgewater	\$0.12	\$0.15	\$0.15	\$0.435/ \$0.20 RE	\$0.05 P
Broadway	\$0.08	\$0.08	\$0.08	\$0.20	\$0.03 P
Brookneal	\$0.13	\$0.13	\$0.13	\$0.13	\$0.05 P
Buchanan	\$0.10	\$0.10	\$0.10	\$0.15	N/A
Cape Charles	\$0.16	\$0.20	\$0.36 RP, PE	\$0.58 F, RE	\$0.05 P
Cedar Bluff	\$0.15	\$0.15	\$0.15	\$0.15	\$0.05 P
Chase City	\$0.14	\$0.14	\$0.22	\$0.30	\$0.05 P
Chatham	\$0.16	\$0.20	\$0.20	\$0.20	\$0.05 GR
Chilhowie	\$0.155	\$0.155	\$0.155	\$0.155	\$0.05 P
Christiansburg	\$0.13	\$0.175	\$0.28	\$0.39	\$0.05 P
Claremont	\$0.08	\$0.15	\$0.15	\$0.15	\$0.05 GR
Clarksville	\$0.16	\$0.15	\$0.17/ \$0.22 RP	\$0.32/ \$0.27 F	\$0.05 GR
Clifton Forge	\$0.15	\$0.19	\$0.34	\$0.55	N/A
Clintwood	\$0.15	\$0.15	\$0.15	\$0.20	N/A
Coeburn	N/A	\$0.15	\$0.20 RP, PE	\$0.20 F, RE	N/A
Colonial Beach	\$0.16	\$0.20	\$0.20	\$0.35 F, RE	N/A
Courtland	\$0.02	\$0.02	\$0.02	\$0.55	N/A
Culpeper	\$0.08	\$0.10	\$0.18 RP, PE	\$0.29 F, RE	\$0.04 P
Damascus	\$0.20 ^h	\$0.20	\$0.20	\$0.20	\$0.05 P
Dayton	\$0.12	\$0.15	\$0.20*	\$0.30	\$0.05 P
Dillwyn	\$0.08	\$0.08	\$0.08	\$0.08	\$0.05 P
Dublin	\$0.14	\$0.16	\$0.07	\$0.15	\$0.05 P
Dumfries	\$0.069	\$0.094	\$0.135 RP, PE	\$0.22 F, RE	\$0.02 GR
Edinburg	\$0.13 ⁱ	\$0.13 ⁱ	\$0.13 ⁱ	\$0.15	\$0.05 GR
Elkton	\$0.08	\$0.10	\$0.18	\$0.29	\$0.05 GR
Farmville	\$0.16	\$0.20	\$0.36	\$0.45	\$0.20 P
Fincastle	\$0.06	\$0.08	\$0.14	\$0.23	\$0.04 P
Floyd	\$0.10	\$0.12	\$0.23	\$0.23	\$0.05 GR
Front Royal	\$0.08	\$0.12	\$0.20	\$0.36	\$0.08 GR
Gate City	\$0.11	\$0.14	\$0.25	\$0.41	\$0.05 GR
Glade Spring	\$0.16	\$0.20	\$0.22	\$0.25	\$0.13 GR
Glasgow	\$0.10	\$0.13	\$0.23	\$0.38	N/A
Glen Lyn	\$0.10	\$0.10	\$0.10	\$0.10	N/A
Gordonsville	\$0.16	\$0.20	\$0.36	\$0.40	\$0.05 P
Gretna	\$0.16	\$0.16	\$0.16	\$0.16	\$0.16 GR
Grottoes	\$0.12	\$0.15	\$0.20	\$0.30	\$0.05 P

Note: See last page of Table 14.3 for abbreviations.

N/A Not applicable.

* An asterisk indicates that the locality applies the tax rate of this category on its mail-order based businesses. Otherwise, mail-order based businesses are assessed a tax based on the retail category or they are not assessed.

† If a lone general rate is shown, it applies to the three categories. If a general rate is shown, followed by one or more categories, the general rate applies except for the listed categories. If no general rate is shown, but category rates are shown, then only categories listed are taxed.

^h This number was confirmed by the town of Damascus.

ⁱ 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 rate is \$0.09/\$100.

Table 14.3 Specific BPOL Tax Rates per \$100 by Business Category, 2017 (continued)

Locality	Contracting	Retail	Repair, Personal, & Business Svcs.†	Financial, Real Estate & Prof. Svcs.†	Wholesale Gross Receipts or Gross Purchases
Towns (continued)					
Grundy	\$0.20 ^j	\$0.20	\$0.20	\$0.20	\$0.05 GR
Hamilton	\$0.09	\$0.17	\$0.23	\$0.33	\$0.05 P
Haymarket	\$0.15	\$0.10	\$0.10	\$0.30	\$0.05 P
Haysi	\$0.16	\$0.20	\$0.20	\$0.30	\$0.05 P
Herndon	\$0.13	\$0.13	\$0.21	\$0.40	\$0.05 P
Hillsville ^k	\$0.15	\$0.15	\$0.15	\$0.15	\$0.05 P
Honaker	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10 GR
Independence	Varies ^l	\$0.15	\$0.15	\$0.20	\$0.15 GR
Kenbridge	\$0.10	\$0.12	\$0.20	\$0.25	\$0.05 P
Keysville	\$0.04	\$0.04	\$0.04	\$0.04	\$0.02 P
Kilmarnock	\$0.108	\$0.108	\$0.108	\$0.23	\$0.02 P
La Crosse	\$0.15	\$0.12	\$0.20	\$0.30	\$0.03 P
Lawrenceville	\$0.08	\$0.10	\$0.18	\$0.30	\$0.08 GR
Lebanon	N/A	\$0.10	\$0.10	\$0.25	\$0.05 GR
Leesburg	\$0.10	\$0.10	\$0.20/ \$0.15 RP	\$0.20	\$0.08 GR
Louisa	\$0.15	\$0.175	\$0.175	\$0.175	\$0.05 GR
Lovettsville	\$0.17	\$0.17	\$0.17	\$0.17	\$0.05 GR
Luray	\$0.10	\$0.12	\$0.25*	\$0.25	\$0.05 P
Marion	\$0.16	\$0.20	\$0.20	\$0.40	\$0.05 P
McKenney	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06 P
Middleburg	\$0.12	\$0.15	\$0.22	\$0.23	\$0.05 GR
Mineral	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14 GR
Narrows	\$0.17	\$0.28	\$0.20	\$0.215	N/A
New Market	\$0.10	\$0.10	\$0.10	\$0.10	\$0.05 P
Occoquan	\$0.16	\$0.20	\$0.20	\$0.33	\$0.05 P
Pembroke	\$0.16	\$0.20	\$0.30	\$0.58	\$0.15 GR
Pound	\$0.08	\$0.10	\$0.18	\$0.25	\$0.05 GR
Pulaski	\$0.16	\$0.16	\$0.20	\$0.40	\$0.13 GR ^m
Purcellville	\$0.14	\$0.17	\$0.17	\$0.17	\$0.05 P
Remington	\$0.125	\$0.125	\$0.125/ \$0.14 PE	\$0.09/ \$0.10 RE	\$0.05 GR
Richlands	\$0.16	\$0.20	\$0.20 RP	\$0.30 F	\$0.05 GR
Rocky Mount	\$0.16	\$0.13	\$0.30	\$0.50	\$0.05 P
Round Hill	\$0.16	\$0.16	\$0.24/ \$0.16 RP	\$0.24	\$0.05 GR
Rural Retreat	\$0.10	\$0.10	\$0.10	\$0.10	\$0.05 GR
Saint Paul	\$0.16	\$0.17	\$0.17	\$0.30	\$0.13 GR
Saltville	\$0.08	\$0.20	\$0.18	\$0.29	N/A
Scottsville	\$0.15	\$0.20	\$0.36 RP, PE	\$0.58 F, RE	\$0.05 P
Smithfield ⁿ	\$0.10	\$0.12	\$0.20	\$0.35	\$0.05 P
South Boston	\$0.08	\$0.10	\$0.18	\$0.29	\$0.10 P
South Hill	\$0.16	\$0.14	\$0.30	\$0.40	\$0.05 P

Note: See last page of Table 14.3 for abbreviations.

N/A Not applicable.

* An asterisk indicates that the locality applies the tax rate of this category on its mail-order based businesses. Otherwise, mail-order based businesses are assessed a tax based on the retail category or they are not assessed.

† If a lone general rate is shown, it applies to the three categories. If a general rate is shown, followed by one or more categories, the general rate applies except for the listed categories. If no general rate is shown, but category rates are shown, then only categories listed are taxed.

^j The town of Grundy charges \$0.20/\$100 on the first \$100,000 of receipts and \$0.10/\$100 thereafter.

^k The town of Hillsville taxes at the greater of a \$30 minimum tax or the given category tax rate.

^l The town of Independence assigns a flat tax based on the amount of gross receipts using the following schedule: \$1K-\$5K: \$5; \$5,001-\$10K: \$10; \$10,001-\$20K: \$15; \$20,001-\$50K: \$20; \$50,001-\$100K: \$50; \$100,001-\$150K: \$100; \$150,001-\$300K: \$150; over \$300K: \$250.

^m The town of Pulaski charges a tiered rate of \$0.013/\$100 for the first \$2 million of gross receipts, \$0.05/\$100 for the next million, and \$0.01/\$100 for any receipts above \$3 million.

ⁿ 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. 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. 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. 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 14.3 Specific BPOL Tax Rates per \$100 by Business Category, 2017 (continued)

Locality	Contracting	Retail	Repair, Personal, & Business Svcs. [†]	Financial, Real Estate & Prof. Svcs. [†]	Wholesale Gross Receipts or Gross Purchases
Towns (continued)					
Stanley	\$0.10	\$0.17	\$0.25	\$0.25	\$0.05 GR
Stephens City	\$0.15	\$0.15	\$0.15	\$0.15	\$0.05 GR
Strasburg	\$0.11	\$0.13	\$0.13	\$0.19	\$0.05 P
Surry	\$0.10	\$0.10	\$0.15	\$0.25	\$0.03 P
Tappahanock	\$0.15	\$0.20 ^o	\$0.35	\$0.54	\$0.05 GR
Tazewell	\$0.15	\$0.23	\$0.15 RP, PE	\$0.25 F, RE	\$0.15 GR
Timberville	\$0.13	\$0.13	\$0.13	\$0.35	\$0.06 P
Victoria	\$0.16	\$0.15	\$0.20	\$0.20	\$0.05 GR
Vienna	\$0.12	\$0.17	\$0.22	\$0.52	\$0.10 GR
Vinton	\$0.16	\$0.20	\$0.30*	\$0.35	\$0.05 GR
Warrenton	\$0.085	\$0.10	\$0.187	\$0.2975	\$0.04 GR
Warsaw	\$0.07	\$0.08 ^p	\$0.15	\$0.07 F \$0.15 RE \$0.19 PR	\$0.05 P
West Point	\$0.16	\$0.20	\$0.36 RP, PE	\$0.50 F, RE	\$0.05 GR
Windsor	< \$1.5M=\$0.10 ≥ \$1.5M=\$0.08	< \$1.5M=\$0.12 ≥ \$1.5M=\$0.08	< \$1.5M=\$0.20 ≥ \$1.5M=\$0.133	< \$1.5M=\$0.35 ≥ \$1.5M=\$0.223	\$0.05 P
Wise	\$0.15	\$0.20	\$0.25 RP, PE	\$0.32	\$0.05 P
Woodstock	\$0.10	\$0.13	\$0.13	\$0.18	\$0.05 GR
Wytheville	\$0.13	\$0.17	\$0.25	\$0.35	\$0.05 P

N/A Not applicable.

* An asterisk indicates that the locality applies the tax rate of this category on its mail-order based businesses. Otherwise, mail-order based businesses are assessed a tax based on the retail category or they are not assessed.

† If a lone general rate is shown, it applies to the three categories. If a general rate is shown, followed by one or more categories, the general rate applies except for the listed categories. If no general rate is shown, but category rates are shown, then only categories listed are taxed.

^o The town of Tappahannock charges \$0.15/\$100 tax rate for mail order receipts.

^p The town of Warsaw uses a tier structure to assess the retail tax. For receipts less than \$1M the rate is \$0.08/\$100. For receipts between \$1M and \$3M the rate is \$0.06/\$100. For receipts between \$3M and \$5M the rate is \$0.05/\$100. For receipts over \$5M the rate is \$0.03/\$100.

Key to abbreviations:

B: Business Service	MO: Mail Order	R: Retail
C: Contractors	M: Millions	RE: Real Estate
F: Financial	P: Based on Purchases for Sale	RP: Repair
GR: Based on Gross Receipts	PE: Personal Service	W: Wholesale
K: Thousands	PR: Professional	

Table 14.4
Taxes and Fees on Peddlers and Itinerant Merchants, 2017

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
Bristol	\$50 for peddler's decal	\$50 per day	\$50 per day
Buena Vista	\$500	\$500	\$500
Charlottesville	\$125	\$125	\$100
Chesapeake	\$50	\$50 on receipts ≤ \$100K \$500 on receipts > \$100K	Wholesale: \$50 itinerant; \$50 on receipts ≤ \$100K \$500 on receipts > \$100K
Colonial Heights	\$50	\$500	\$500 itinerant merchants \$50 peddlars
Covington	\$100-\$500	\$100-\$500	\$100-\$500
Danville	\$50	\$500	\$500
Emporia	\$500	\$500	\$0.05/\$100 gross receipts
Fairfax	\$30 per event	\$30 per event	\$30 per event
Falls Church	\$0.19/\$100; \$30 minimum	\$0.19/\$100; \$30 minimum	\$0.08/\$100; \$30 minimum
Franklin	\$10-\$200	\$200	\$50 on first \$10K of purchases, \$0.10 per \$100 thereafter
Fredericksburg ^a	\$200	\$200	\$200
Galax	\$200	\$500	\$50 per event; \$500 annually
Hampton	\$500	\$500	\$0.15 per \$100 of purchases
Harrisonburg	\$500	\$500	N/A
Hopewell	\$500 general merchandise; \$250 mobile canteen; \$50 perishables	\$500	\$100
Lexington	\$500 \$50 if consumable ^b	\$500 \$50 if consumable ^b	N/A N/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	\$50 on 1st \$10K of gross receipts \$0.20 per \$100 thereafter
Norfolk	\$500 \$50 food peddlers	\$500	\$50 plus \$0.15/\$100 purchases
Norton	\$30 minimum	\$30 minimum	\$30 minimum
Petersburg	\$500	\$500	\$500
Poquoson	\$500	\$500	\$500
Portsmouth	\$50 perishables; \$500 non-perishables	\$500	\$0.15 per \$100 gross purchases; \$500
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 \$50 for food, plants, flowers	\$500 \$30 itinerant merchant at event	\$500 \$50 for food, plants, flowers
Virginia Beach	\$500 general merchandise; \$300 mobile canteen	\$500	\$500 for itinerant peddlars \$100/vehicle for wholesale
Waynesboro	\$250 plus \$0.20 per \$100	\$500	\$30 plus \$0.15 per \$100
Williamsburg	\$500	\$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 Fredericksburg City also has organized event licenses paid by promoters which impose a \$50 event minimum to \$500 maximum.

^b In Lexington City a vendor that operates exclusively from a marked motor vehicle is charged \$50 if items are consumable.

Table 14.4 Taxes and Fees on Peddlers and Itinerant Merchants, 2017 (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	\$10 per day, up to \$500	\$10 per day, up to \$500	\$10 per day, up to \$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	\$10	\$50	\$50
Caroline	\$30 ^c	\$30 ^c	N/A
Chesterfield	\$25 per event; not to exceed \$500 annually	\$50 per event; not to exceed \$500 annually	\$0.10/\$100 gross purchases
Clarke	\$30	\$30	\$30
Cumberland	\$25	\$25	\$25
Dinwiddie	\$500	\$25	\$25 minimum
Essex	\$500	\$500	\$500
Fairfax	\$35	\$35	\$0.04/\$100 on purchases
Fauquier	\$500	\$500	Same as for non-itinerant wholesalers
Franklin	\$50-\$500	N/A	\$50-\$500
Frederick	\$30 to \$50 for gross receipts under \$100,000	\$500	Wholesale: \$0.05/\$100 gross receipts over \$100K; Itinerant: \$500
Gloucester	\$200	\$200	\$200
Goochland	\$200	\$200	\$200
Greene	\$50 for 1 week	\$50 for 1 week	\$50 for 1 week
Greenville	\$500	\$500	\$500
Halifax	\$0.16/\$100	\$0.16/\$100	\$0.05/\$100
Hanover	\$500	\$500	\$500
Hanover	\$20	\$20	\$20
Henrico	\$50 perishables \$200 non-perishables	\$0.20/\$100 gross receipts (\$200 minimum)	Wholesale: varies Itinerant: \$0.20/\$100 gross receipts (\$200 minimum) wholesale: \$50; itinerant: \$500
Henry	\$50	\$500	\$500
Isle of Wight	\$500; \$50 for food peddler	\$500	\$500
James City	\$500	\$500	\$500
King George	\$500	\$500	\$500
King William	\$500; \$250 perishables	\$500	\$500
Loudoun	\$500	\$500	\$500
Mathews	\$200	\$200	\$200
Middlesex	\$150	\$150	\$150
Nelson	\$30	\$30	\$30
New Kent	\$250	\$250	\$250
Nottoway	\$500	\$500	\$500
Page	\$300	\$300	N/A
Powhatan	\$50	\$50	\$50
Prince George	\$300	\$500	N/A
Prince William	\$500	\$500	\$500
Roanoke	\$50 per year (perishables); \$250/mo. to \$500 per year (non-perishables)	\$50 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

N/A Not applicable.

^c Caroline County tax applies only to first \$20,000 in retail value of goods.

Table 14.4 Taxes and Fees on Peddlers and Itinerant Merchants, 2017 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Counties (continued)			
Surry	\$25	\$25	\$25
Warren	\$250 perishables; \$500	\$500	\$500
Wythe	\$100 for 180 days	\$100 for 180 days	\$100 for 180 days
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
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.)			
Altavista	\$125	\$25 perishable \$125 non-perishable	\$25 perishable \$125 non-perishable
Amherst	\$50 perishable \$200/month to \$500/year non-perishable	\$200/month to \$500/year	\$200/month to \$500/year
Appomattox	\$500	\$500	\$500
Ashland	\$250 per six months	\$250 per six months	\$250 per six months
Big Stone Gap	\$100/day; no charge if in authorized event	None if selling self-produced farm or nursery product	N/A
Blacksburg	\$30	\$500; \$100 mobile food	\$500
Blackstone	\$500 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
Bluefield	\$500	\$500	N/A
Boones Mill	\$50	\$50	\$50
Boydton	\$100	\$100	\$100
Bridgewater	\$200	\$200	\$200
Broadway	\$500	N/A	N/A
Brookneal	\$50	\$500	\$50
Buchanan	\$500	N/A	\$500
Cape Charles	\$50 to \$500	\$50	\$0.05 per \$100 gross receipts
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	\$50
Chilhowie	\$500 per day	\$500 per day	\$500 per day
Christiansburg	\$300	\$500	\$300 \$500 for itinerant
Claremont	\$30	N/A	N/A
Clarksville	\$500	\$500	\$500
Clintwood	\$500	\$500	N/A
Colonial Beach	\$200 per month	\$200 per month	N/A
Courtland	\$500	\$500	\$500
Culpeper	\$400	\$400	N/A
Damascus	\$250	\$250	\$250
Dayton	\$20 minimum; \$0.15 per \$100 gross receipts	\$20 minimum; \$0.15 per \$100 gross receipts	\$20 minimum; \$0.15 per \$100 gross receipts
Dillwyn	\$500	\$500	N/A
Dublin	\$250	\$250	\$250
Dumfries	\$50	\$30	N/A
Edinburg	\$100	\$100	N/A
Elkton	\$30	\$30	\$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 \$100 per season (Christmas trees, fireworks)	\$50 perishable \$500 non-perishable \$100 per season (Christmas trees, fireworks)	\$50 perishable \$500 non-perishable \$100 per season (Christmas trees, fireworks)
Glade Spring	\$500	\$500	\$500
Gordonsville	\$30 plus \$10 background check	\$50	\$50
Gretna	\$25 bimonthly	\$250	\$250
Grottoes	\$500	\$500	\$500
Grundy	\$500	\$15	\$500

N/A Not applicable.

Table 14.4 Taxes and Fees on Peddlers and Itinerant Merchants, 2017 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Towns (continued)			
Hamilton	\$500	\$500	\$500
Haymarket	\$500	\$500	\$0.05/100
Haysi	\$500	\$500	\$500
Herndon	\$12.50 per week, not to exceed \$500 per year	\$12.50 per week, not to exceed \$500 per year	\$0.05 per \$100 of purchases
Hillsville	\$25 per day, not to exceed \$500 per year	\$25 per day, not to exceed \$500 per year	\$25 per day, not to exceed \$500 per year
Honaker	\$25/day; \$300/half-year; \$500/year	N/A	N/A
Independence	\$200 non-perishables except \$25 ice, wood, coal; \$50 perishables	\$200	\$200
Ivor	\$20	\$20	\$20
Kenbridge	\$300/year or \$40/day	\$300/year or \$40/day	N/A
Keysville	\$50	\$50	\$50
Kilmarnock	\$20	Depends on items sold: \$50 for most items; \$500 for items such as radio and tv	N/A
La Crosse	\$500	\$500	\$500
Lawrenceville	\$50 plus \$30 fee	\$50 plus \$30 fee	\$50 plus \$30 fee
Lebanon	\$500	\$500	\$500
Leesburg	\$250	\$250	\$250
Louisa	\$200	\$200	\$200
Luray	\$500	\$500	\$500
Marion	\$500	\$500	\$500
McKenney	\$225	\$225	\$100
Middleburg	\$500	\$500	\$500
Mineral	\$0.14/\$100	\$0.14/\$100	\$0.14/\$100
Montross	\$500	\$500	\$500
Mount Jackson	\$125 to \$250 per year	\$125 to \$250 per year	\$125 to \$250 per year
Narrows	\$200	\$200	\$25 for \$1,000 in sales plus 0.15/\$100 for excess
New Market	N/A	\$250	N/A
Occoquan	\$500	\$500	\$0.05/\$100 of gross receipts
Orange	N/A	\$100	\$100
Pamplin	\$2.50 per month	\$2.50 per month	\$2.50 per month
Pembroke	\$200	\$200	\$200
Pulaski	\$30	\$500	\$500
Purcellville	\$500	\$500	\$500
Remington	N/A	N/A	\$250
Richlands	\$250	\$500	N/A
Rocky Mount	\$50 perishable \$500 non-perishable	\$50 perishable \$500 non-perishable	N/A
Round Hill	\$500	\$500	\$500
Rural Retreat	\$500	\$500	\$500
Saint Paul	\$30 min. or \$0.17/\$100	\$30 min. or \$0.17/\$100	N/A
Saltville	N/A	\$500	N/A
Scottsville	N/A	\$50 per week; \$150 per month; \$500 per year	
Smithfield	\$50 per day or \$500 annually \$50 for Christmas greens/trees	\$50 per day or \$500 annually	\$30 min. or \$0.05/\$100 of purchases
South Boston	\$100 per day or \$500 annually	\$100 per day or \$500 annually	\$100 per day or \$500 annually
South Hill	\$500	\$500	\$500
Stanley	\$25 per day; \$500	\$25 per day	\$25 per day
Stephens City	\$0.15/\$100 of gross receipts or \$50 min.	\$0.15/\$100 of gross receipts or \$50 min.	\$0.15/\$100 of gross receipts or \$50 min.
Strasburg	\$75	N/A	\$75

N/A Not applicable.

Table 14.4 Taxes and Fees on Peddlers and Itinerant Merchants, 2017 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Towns (continued)			
Surry	\$150	\$150	N/A
Tappahannock	\$500	\$500	\$.05/\$100 gross receipts
Tazewell	\$100 per 24 hour period	N/A	\$100 per 24 hour period
Timberville	\$150	\$150	\$150
Victoria	\$100.50	\$100.50	\$100.50
Vienna	\$25	\$25	\$25
Vinton	\$250 per month	\$500 per month	\$50 per month
Wakefield	\$250	N/A	N/A
Warrenton	\$250	\$500	N/A
Warsaw	\$10	\$200 per 30 days up to \$500	peddlers: \$10 merchants: \$200 per 30 days up to \$500
West Point	N/A	N/A	\$30 minimum
Windsor	\$50 per day	\$50 per day	\$50 per day
Wise	\$150	\$150	\$150
Woodstock	\$250 per year plus \$5 per day, not to exceed \$500 per year for non-perishables; \$50 per year for perishables	\$250 per year plus \$5 per day, not to exceed \$500 per year for non-perishables; \$50 per year for perishables	\$250 per year plus \$5 per day, not to exceed \$500 per year for non-perishables; \$50 per year for perishables
Wytheville	\$250-\$500	\$250-\$500	\$250-\$500
N/A Not applicable.			

Section 15

Motor Vehicle Local License Tax, 2017

In fiscal year 2016, the most recent year available from the Auditor of Public Accounts, the motor vehicle local license tax, popularly known as the local decal tax, even though many of the localities imposing the tax no longer use a decal as evidence of payment, accounted for 1.1 percent of the total tax revenue for cities, 1.1 percent for counties and 2.0 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 \$40.75 for those weighing under 4,000 pounds and \$45.75 for heavier vehicles (§ 46.2-694). Motorcycle fees are \$28.75 with a \$3 surcharge included [§ 46.2-694 (A) (10)]. The *Code* stipulates similar guidelines for commercial vehicles, buses, trailers, and other motor vehicles. The *Code* also provides for a \$6.25 addition to the state license fee for emergency medical service (EMS) programs [Code of Virginia § 46.2-694 (A) (13) and 2014 Appropriations Act § 3-6.02] and provides for a \$1.50 addition for the official motor vehicle safety inspection program to be paid at registration (§ 46.2-1168). The limit on the local license tax includes all the state taxes. For example, the limit for a vehicle of less than 4,000 pounds is \$40.75 (\$33.00 base fee + \$6.25 EMS fee + \$1.50 safety inspection fee).

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 (i.e., for non-business uses). For example, the tax would not apply to a personal vehicle owned by a nonresident college student and used only 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 § 58.1-351.1. 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 division (§ 46.2-752).¹

Table 15.1 presents the local motor vehicle license taxes on automobiles, motorcycles, and trucks. Column one indicates the date that the fee must be paid or a decal, if applicable, must be affixed to a motor vehicle to denote payment of license fees. Thirty-four cities and 86 counties reported imposing the tax. Of the reporting towns, 118 said they levied the tax. The second column gives the tax rate on private passenger vehicles. Most localities levy a flat tax between \$20 and \$29.50 for passenger vehicles under 4,000 pounds. The table also shows the exemption status for elderly or disabled persons. Five cities and counties offer tax relief for the elderly while 17 exempt the disabled from this tax. The final two columns give the tax rates on motorcycles and trucks. The tax ranges from \$3 to \$35 for motorcycles and from \$3 up to \$250 (depending on weight) for trucks.

The following text table summarizes the range of tax charged for private passenger vehicles under 4,000 pounds.

License Tax for Private Passenger Vehicles Under 4,000 Pounds, 2017

Tax	Number of Localities			Total
	Cities	Counties	Towns	
\$10.00 - \$15	0	4	20	24
\$15.01 - \$20	4	13	25	42
\$20.01 - \$25	12	40	56	108
\$25.01 - \$30	9	10	8	27
Over \$30	8	19	9	36
Total	33	86	118	237
Mean	\$28.76	\$25.50	\$22.92	\$24.00
Median	\$29.00	\$25.00	\$25.00	\$25.00
1st Quartile	\$25.00	\$21.50	\$20.00	\$21.50
3rd Quartile	\$33.00	\$29.00	\$25.00	\$26.25

¹ The *Code* refers to school district rather than school division. Colonial Beach and West Point are the only towns that have school divisions.

Cities had a median license tax of \$29.00; the tax for both counties and towns was \$25. For cities the mean license tax for private passenger vehicles was \$28.76. The first quartile measure was \$25 while the third quartile was \$33. For counties, the mean was \$25.50. The first and third quartiles were \$21.50 and \$29.00, respectively. For towns, the mean was \$24.00. The first and third quartiles were \$21.50 and \$26.25 respectively

Table 15.2 lists whether localities require the display of decals and whether localities permit special exemptions from paying the motor vehicle license tax other than those

for the elderly and disabled. Twenty-six cities, 77 counties, and 61 towns reported granting payment exemptions. The most popular category for exemption was for local fire and rescue department members.

In recent years, many localities have dispensed with the decal because new technology has allowed them to track payments without the use of the decal. Most now collect the motor vehicle license tax along with the personal property tax on motor vehicles. So far, 30 cities, 74 counties, and 79 towns reported they no longer required decal placement on automobile windshields.



Table 15.1
Motor Vehicle Local License Tax, 2017

Locality	Due Date Display or Payment	Private Passenger Vehicles		Motorcycles	Trucks Not for Hire
		Tax	Exempt Elderly Disabled		
Cities (Note: All cities responded to the survey.)					
Alexandria	10/05	\$33.00	No No	\$21.00	\$33.00-\$98.00
Bristol	12/05	\$20.00	No No	\$10.00	\$20.00 up to 13k lbs.; \$30.00 over 13k lbs.
Buena Vista	03/01	\$35.00	No No	\$28.00	\$35.00 up to 2k lbs.; \$42.50 over 2k lbs.
Charlottesville	06/05	\$28.50 up to 4,000 lbs.; \$33.50 over 4,000 lbs.	No No	\$8.50	\$28.50 up to 4,000 lbs.; \$33.50 over 4,000 lbs.
Chesapeake	06/05	\$23.00 up to 4,000 lbs.; \$28.00 over 4,000 lbs.	No No	\$8.00	\$23.00 up to 4k lbs.; \$28.00 4k to 10k lbs.; \$35.00 10k to 25k lbs.; \$60.00 25k to 40k lbs.; \$80.00 40k to 55k lbs.; \$125.00 55k to 70k lbs.; \$150.00 over 70k lbs.
Colonial Heights	06/05	\$33.00 up to 4,000 lbs.; \$38.00 over 4,000 lbs.	No No	\$18.00	\$33.00-\$49.00
Covington	06/05	\$30.00	No No	\$25.00	\$30.00 up to 10k lbs.; \$54.00 over 10k lbs.
Danville	06/05	\$25.00	No Yes	\$25.00	\$25.00-\$195.00
Emporia	07/01	\$25.00	No No	\$12.50	\$25.00
Fairfax	10/05	\$33.00	No No	\$18.00	\$33.00
Falls Church	10/05	\$33.00	No Yes	\$28.00	\$33.00 up to 4,000 lbs.; \$45.00 4k to 10k lbs.; \$44.00 over 10k lbs.
Franklin	12/05	\$23.00 up to 4,000 lbs.; \$28.00 over 4,000 lbs.	No Yes	\$8.00	\$29.00-\$45.00
Fredericksburg	05/15	\$20.00	No No	\$15.00	\$20.00
Galax	04/15	\$25.00	No No	\$20.00	\$25.00 up to 10k lbs.; \$37.00 over 10k lbs.
Hampton	12/05	\$35.00 up to 4,000 lbs.; \$40.00 over 4,000 lbs.	No No	\$17.00	\$35.00 and up
Harrisonburg	12/05	\$40.00	No No	\$13.50	\$38.50-\$124.00
Hopewell	02/15	\$20.00	No Yes	\$7.50	\$20.00
Lynchburg	06/05	\$29.50 up to 4,000 lbs.; \$34.50 over 4,000 lbs.	No No	\$21.00	\$29.50-\$250.00
Manassas	10/05	\$25.00	Yes Yes	\$10.00	\$25.00
Manassas Park	10/05	\$30.00	Yes Yes	\$16.00	\$30.00
Martinsville	12/05	\$29.00	No No	\$7.25	\$29.00 + 1.45 per 1,000 lbs. over 15k lbs.
Newport News	12/15	\$26.00 up to 4,000 lbs.; \$31.00 over 4k to 10k lbs.; \$0.20/100 lbs. over 10k lbs.	No No	\$24.00	\$26.00 up to 4,000 lbs.; \$31.00 over 4k to 10k lbs.; \$0.20/100 lbs. over 10k lbs.
Norfolk ^a	06/05	\$26.00 up to 4,000 lbs.; \$31.00 over 4,000 lbs.	No Yes	\$20.00	\$26.00-\$130.00
Norton	10/15	\$25.00	No No	\$25.00	\$25.00
Petersburg	06/10; 02/18	\$23.00 up to 4,000 lbs.; \$28.00 over 4,000 lbs.	No No	\$16.00	\$28.00-\$208.00
Portsmouth	06/05	\$32.00 up to 4,000 lbs.; \$37.00 over 4,000 lbs.	No No	\$24.00	\$32.00-\$250.00
Radford	12/05	\$25.00	No No	\$25.00	\$25.00
Richmond	06/05	\$23.00 up to 4,000 lbs.; \$28.00 over 4,000 lbs.	No No	\$15.00	\$24.00-\$250.00
Roanoke	05/31	\$28.00	No No	\$15.00	\$28.00-\$30.00
Salem	05/31	\$20.00	No No	\$16.00	\$20.00-\$120.00

N/A Not applicable.

k = Thousand.

^a The city of Norfolk charges \$6.50 - \$12.50 for trailers (by type and weight).

Table 15.1 Motor Vehicle Local License Tax, 2017 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles					Motorcycles	Trucks Not for Hire
		Tax	Exempt		Motorcycles	Trucks Not for Hire		
			Elderly	Disabled				
Cities (continued)								
Suffolk	12/05	\$26.00 up to 4,000 lbs.; \$30.00 over 4,000 lbs.	No	No	\$24.00	\$26.00 up to 4,000 lbs.; \$30.00 4,001 to 10k lbs.; \$35.00: 10,001 to 25k lbs.; \$60.00: 25,001 to 40k lbs.; \$80.00: 40,001 to 55k lbs.; \$125.00: 55,001 to 70k lbs.; \$150.00: over 70k lbs.		
Virginia Beach	N/A ^b	\$30.00 up to 4,000 lbs.; \$35.00 over 4,000 lbs.	No	No	\$23.00	\$25.00 up to 4,000 lbs.; \$29.00: 4,001 to 16k lbs.; \$30.80: 16,001 to 17k lbs.; \$32.10: 17,001 to 18,000 lbs.; plus \$1.30 for each additional 1,000 lbs.		
Waynesboro	12/05	\$25.00	No	No	\$15.00	\$25.00-\$60.00		
Winchester	Yearly ^c	\$25.00	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	06/05	\$27.00	No	No	\$25.00	\$27.00		
Albemarle	12/05	\$40.75 up to 4,000 lbs.; \$45.75 over 4,000 lbs.	No	No	\$28.75	\$40.75 up to 4,000 lbs.; \$45.75 over 4,000 lbs.		
Alleghany	12/05	\$25.00	No	No	\$18.00	\$25.00 up to 10,000 lbs.; \$30.00 over 10,000 lbs.		
Amelia	12/15	\$25.00	No	Yes	\$10.00	\$25.00		
Amherst	12/05	\$25.00	No	Yes	\$11.00	\$25.00		
Appomattox	12/05	\$35.00	No	No	\$24.00	\$35.00		
Arlington ^d	11/15	\$33.00	No	No	\$18.00	\$33.00		
Bath	12/05	\$10.00	No	No	\$10.00	\$10.00		
Bland	12/05	\$20.00	No	No	\$10.00	\$20.00		
Botetourt	11/01	\$20.00	No	No	\$11.00	\$20.00		
Brunswick	02/28	\$25.00	No	No	\$25.00	\$25.00		
Buckingham	04/15	\$25.00	No	No	\$20.00	\$25.00		
Campbell	12/05	\$27.00	No	No	\$17.00	\$27.00		
Caroline	06/05	\$30.00	No	No	\$25.00	\$30.00		
Carroll	12/05	\$25.00	No	No	\$15.00	\$25.00		
Charlotte	06/05	\$25.00	No	No	\$10.00	\$25.00		
Chesterfield	06/05	\$40.00	No	No	\$15.00	\$40.00		
Clarke	06/05	\$25.00	No	No	\$12.00	\$25.00		
Craig	04/15	\$23.00	No	No	\$15.00	\$23.00		
Culpeper	12/05	\$25.00	No	No	\$15.00	\$25.00		
Cumberland	11/15	\$23.00	No	No	\$18.00	\$18.00-\$39.00		
Dinwiddie	06/05	\$20.00	No	No	\$10.00	\$20.00		
Essex	06/05	\$40.00	No	No	\$25.00	\$40.00		
Fairfax	10/05	\$33.00 up to 4,000 lbs.; \$38.00 over 4,000 lbs.	No	No	\$18.00	\$38.00		
Fauquier	10/05	\$25.00	Yes	No	\$15.00	\$25.00		
Floyd ^e	12/05	\$25.00	No	No	\$10.00	\$25.00		
Fluvanna	06/05	\$33.00	No	No	\$18.00	\$33.00		
Franklin	12/05	\$34.25	No	No	\$25.25	\$34.25		
Frederick	06/05	\$25.00	No	No	\$10.00	\$25.00		
Giles	12/05	\$20.00	No	No	\$7.50	\$20.00		
Goochland	06/05	\$29.50	No	No	\$27.50	\$29.50 up to 10k lbs.; \$34.50 over 10k lbs.		
Grayson	04/05	\$25.00	No	No	\$15.00	\$25.00		
Greene	06/05	\$25.00	No	No	\$9.00	\$25.00		
Greensville	12/05	\$25.00	No	No	\$22.00	\$25.00		
Halifax	12/05	\$47.50	No	No	\$28.75	\$47.50		

N/A Not Applicable.

k = Thousand.

^b The city of Virginia Beach uses the date on the DMV registration as the due date.^c In the city of Winchester new decals are due annually based on the date of purchase of the first decal.^d Decals must be purchased within thirty days of moving to Arlington County.^e Floyd County assesses \$10 for trailers.

Table 15.1 Motor Vehicle Local License Tax, 2017 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles					Motorcycles	Trucks Not for Hire
		Tax	Exempt					
			Elderly	Disabled				
Counties (continued)								
Henrico	06/05	\$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	No	\$8.00	\$20.00		
Highland	12/05	\$15.00	No	No	\$5.00	\$15.00		
Isle of Wight	06/05	\$33.00	No	No	\$18.00	\$20.00		
King & Queen	04/30	\$25.00	No	No	\$10.00	\$25.00		
King George	06/05	\$23.00	No	No	\$18.00	\$23.00		
King William	12/05	\$30.00	No	No	\$25.00	\$30.00		
Lancaster	12/05	\$20.00	No	Yes	\$12.00	\$20.00		
Lee	12/05	\$30.00	No	No	\$27.50	\$30.00		
Loudoun	11/15	\$25.00	No	No	\$16.00	\$25.00		
Louisa	12/05	\$38.75	Yes	Yes	\$19.50	\$38.75		
Lunenburg	06/05	\$25.00	No	No	\$15.00	\$25.00		
Madison	12/05	\$30.00	No	No	\$15.00	\$30.00		
Mathews	12/05	\$25.00	No	No	\$10.00	\$25.00		
Mecklenburg	12/05	\$25.00	No	No	\$25.00	\$25.00		
Middlesex ^f	12/05	\$20.00	No	No	\$7.50	\$20.00		
Montgomery	12/05	\$23.50	No	No	\$23.50	\$23.50		
Nelson	06/05	\$38.75	No	No	\$18.00	N/A		
New Kent	12/05	\$25.00	No	Yes	\$15.00	\$25.00		
Northampton	12/05	\$33.00	No	Yes	\$33.00	\$33.00		
Northumberland	12/05	\$25.00	No	No	\$18.00	\$25.00		
Nottoway	03/31	\$25.00	No	No	\$15.00	\$25.00		
Orange	12/05	\$35.00	No	No	\$21.00	\$35.00		
Page	06/05	\$30.00	No	No	\$15.00	\$30.00		
Patrick	12/05	\$25.00	No	No	\$15.00	\$25.00		
Pittsylvania	06/05	\$38.75	No	No	\$26.75	\$38.75		
Powhatan	06/05	\$35.00	No	No	\$28.75	\$35.00		
Prince Edward	12/05	\$35.00	No	No	\$25.00	\$35.00-\$45.00		
Prince George	06/05	\$23.00 up to 4,000 lbs.; \$27.00 4k to 6,500 lbs.; \$29.00 over 6,500 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 ^g	10/05	\$24.00	Yes	Yes	\$12.00	\$24.00		
Pulaski	10/15	\$25.00	No	Yes	\$10.00	\$25.00		
Rappahannock	12/05	\$25.00	No	No	\$25.00	\$25.00		
Richmond	12/05	\$32.50	No	No	\$18.00	\$32.50		
Roanoke	05/31	\$20.00	No	No	\$15.00	\$20.00-\$25.00		
Rockbridge	04/15	\$25.00	No	No	\$25.00	\$25.00		
Rockingham	01/01	\$20.00	No	No	\$7.50	\$20.00		
Scott	11/20	\$23.00	No	No	\$18.00	\$23.00		
Shenandoah ^h	06/05	\$25.00	No	No	\$18.00	\$25.00		
Smyth	12/05	\$25.00	No	No	\$25.00	\$25.00		
Southampton	12/05	\$28.00	No	Yes	\$15.00	\$28.00		
Spotsylvania	06/05	\$25.00	No	Yes	\$15.00	N/A		
Stafford	06/05	\$23.00	No	No	\$23.00	\$23.00		
Surry	12/05	\$20.00	No	No	\$10.00	\$20.00		
Sussex	12/05	\$25.00	No	No	\$15.00	\$25.00		
Warren	06/05	\$30.00	No	No	\$15.00	\$30.00		
Washington	11/20	\$25.00	No	No	\$8.00	\$25.00		
Westmoreland	12/05	\$40.75	No	No	\$28.75	\$51.75		
Wythe	12/05	\$20.00	No	No	\$10.00	\$20.00		
York	06/25	\$23.00	No	No	\$15.00	\$23.00		

N/A Not applicable.

k = Thousand.

^f Middlesex County taxes trailers at \$10.

^g Prince William County reports multiple due dates.

^h Shenandoah County levies a \$15 tax on trailers over 1,500 lbs.

Table 15.1 Motor Vehicle Local License Tax, 2017 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles					Motorcycles	Trucks Not for Hire
		Tax	Exempt					
			Elderly	Disabled				
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	11/20	\$25.00	No	Yes		\$10.00	\$25.00	
Accomac	04/15	\$27.00	No	No		\$25.00	\$27.00	
Altavista	12/05	\$15.00	No	No		\$5.00	\$15.00	
Amherst	12/05	\$25.00	No	No		\$11.00	\$25.00	
Appomattox	09/30	\$25.00	No	No		\$24.00	\$25.00	
Ashland	01/15	\$25.00	No	No		\$15.00	\$25.00	
Berryville	02/15	\$25.00	No	No		\$12.00	\$25.00	
Big Stone Gap	12/05	\$25.00	No	No		\$25.00	\$25.00	
Blacksburg	01/01	\$25.00	No	No		\$12.50	\$29.50-\$34.50	
Blackstone	03/31	\$25.00	No	No		\$25.00	\$25.00	
Bluefield	05/15	\$10.00	No	Yes		\$5.00	\$10.00	
Boones Mill	02/28	\$25.00	No	No		\$25.00	\$25.00	
Bowling Green	12/05	\$25.00	No	No		\$25.00	\$25.00	
Boyce	12/05	\$25.00	No	No		\$8.00	\$25.00	
Boydton	03/31	\$25.00	No	No		\$25.00	\$25.00	
Boykins	02/15	\$25.00	No	No		\$17.00	\$25.00	
Bridgewater	12/05	\$20.00	No	No		\$7.50	\$20.00	
Broadway	12/05	\$20.00	No	No		\$10.00	\$20.00	
Brookneal	12/05	\$15.00	No	No		\$9.00	\$18.00	
Buchanan	12/05	\$20.00	No	No		\$11.00	\$20.00	
Cape Charles	12/05	\$31.00	No	No		\$31.00	\$31.00	
Cedar Bluff	04/15	\$10.00	No	No		\$10.00	\$10.00	
Chatham	04/15	\$38.75	No	Yes		\$29.50	\$29.50	
Chilhowie	12/05	\$15.00	No	Yes		\$5.00	\$15.00	
Christiansburg	12/05	\$32.00	No	No		\$28.75	\$32.00	
Claremont	05/15	\$15.00	No	No		\$10.00	\$15.00	
Clarksville	12/05	\$25.00	No	No		\$25.00	\$25.00	
Cleveland	05/15	\$15.00	Yes	Yes		\$8.00	\$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	07/31	\$15.00	No	No		\$15.00	\$15.00	
Coeburn	04/15	\$15.00	No	No		\$15.00	\$15.00	
Colonial Beach ⁱ	04/30	\$30.00	No	No		\$15.00	\$30.00	
Courtland	03/15	\$23.00	No	No		\$15.00	\$23.00	
Damascus	11/20	\$25.00	No	No		\$10.00	\$25.00	
Dayton	12/05	\$30.00	No	No		\$10.00	\$30.00	
Dublin	04/15	\$20.00	No	No		\$8.00	\$20.00 up to 10k lbs.; \$25.00 over 10k lbs.	
Dumfries	04/15	\$24.00	Yes	Yes		\$24.00	\$24.00	
Eastville	12/05	\$33.00	No	No		\$33.00	\$33.00	
Edinburg	03/01	\$25.00	No	No		\$18.00	\$25.00	
Elkton	12/05	\$20.00	No	No		\$10.00	\$20.00	
Farmville	04/15	\$25.00	No	No		\$15.00	\$25.00: up to 6,500 lbs.; \$30.00: 6.5k to 10k lbs. plus \$1.00/1k lbs. over 10k lbs.	
Fincastle	N/A	\$20.00	No	No		\$11.00	\$20.00	
Floyd	04/15	\$25.00	No	Yes		\$15.00	\$25.00	
Front Royal	06/05	\$25.00	No	No		\$15.00	\$25.00	
Glade Spring ^j	11/20	\$25.00	No	No		\$10.00	\$20.00	
Glasgow	04/15	\$25.00	No	No		\$9.00	\$25.00	
Glen Lyn	12/05	\$15.00	No	No		\$7.50	\$15.00	
Gordonsville	12/05	\$30.00	No	No		\$20.00	\$30.00	
Goshen	04/15	\$20.00	No	No		\$20.00	\$20.00	
Gretna	12/05	\$38.75	No	No		\$26.75	\$38.75	

N/A Not applicable.

k = Thousand.

ⁱ The town of Colonial Beach charges \$12.50 for trailers.

^j The town of Glade Spring charges \$6.00 for trailers.

Table 15.1 Motor Vehicle Local License Tax, 2017 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles					Motorcycles	Trucks Not for Hire
		Tax	Exempt					
			Elderly	Disabled				
Towns (continued)								
Grottoes	12/05	\$20.00	No	No		\$7.50	\$20.00	
Hamilton	10/05	\$25.00	No	No		\$16.00	\$25.00	
Haymarket	04/15	\$15.00	Yes	Yes		\$15.00	\$15.00	
Herndon	10/05	\$25.00-\$32.00	Yes	Yes		\$12.00	\$32.00	
Hillsville	12/05	\$25.00	No	Yes		\$16.00	\$25.00	
Honaker	05/15	\$20.00	No	No		\$8.00	\$15.00	
Independence	04/15	\$15.00	No	No		\$7.50	\$15.00	
Ivor	02/01	\$23.00	No	No		\$15.00	\$23.00	
Kenbridge	12/15	\$20.00	No	No		\$10.00	N/A	
Keysville ^k	12/05	\$25.00	No	No		\$10.00	\$25.00	
Kilmarnock	12/05	\$20.00	No	No		\$10.00	\$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	12/12	\$15.00	No	No		\$7.50	\$15.00	
Leesburg	10/05	\$25.00	No	No		\$15.00	\$25.00	
Lovettsville	11/15	\$25.00	No	No		\$16.00	\$25.00	
Luray	06/05	\$15.00	No	No		\$5.00	\$15.00	
Madison ^l	04/01	\$25.00	No	No		\$10.00	\$25.00	
Marion	12/15	\$25.00	No	No		\$25.00	\$25.00	
McKenney	01/01	\$25.00	No	No		\$15.00	\$25.00	
Middleburg	11/15	\$25.00	No	No		\$15.00	\$25.00	
Mineral	01/15	\$20.00	No	No		\$20.00	\$20.00	
Montross	12/05	\$25.00	No	No		\$8.00	\$25.00	
Mount Jackson	01/31	\$25.00	No	No		\$15.00	\$25.00	
Narrows ^m	12/05	\$20.00	No	No		\$10.00	\$20.00	
Nassawadox	12/05	\$33.00	No	No		\$33.00	\$33.00	
New Market	06/05	\$25.00	No	No		\$15.00	\$25.00	
Occoquan	11/15	\$22.00	No	No		\$15.00	\$22.00	
Onancock	04/15	\$27.00	No	No		\$8.00	\$27.00	
Orange	12/05	\$35.00	No	No		\$21.00	\$35.00	
Pamplin	12/05	\$25.00	No	No		\$25.00	\$25.00	
Pembroke	03/05	\$20.00	No	No		\$7.50	\$20.00	
Pulaski	04/01	\$25.00	No	No		\$8.00	\$25.00 up to 20k lbs.; \$1.00/1k lbs. over 20k lbs	
Purcellville	06/05	\$25.00	No	No		\$15.00	\$25.00	
Remington	03/15	\$25.00	Yes	No		\$15.00	\$25.00	
Richlands	12/31	\$10.00	No	No		\$10.00	\$10.00	
Rocky Mount	02/28	\$25.00	No	No		\$18.00	\$25.00	
Round Hill	12/05	\$25.00	No	No		\$15.00	\$25.00	
Rural Retreat	01/05	\$20.00	No	No		\$10.00	\$20.00	
Saint Paul	04/15	\$15.00	No	No		\$15.00	\$15.00	
Saltville	12/05	\$20.00	No	No		\$20.00	\$20.00	
Scottsville	06/05	\$30.00	No	No		\$15.00	\$30.00	
Smithfield	12/05	\$20.00	No	No		\$20.00	\$20.00	
South Boston	12/05	\$25.00	No	No		\$10.00	\$25.00	
South Hill	03/31	\$25.00	No	No		\$25.00	\$25.00	
Stanley	06/05	\$15.00	No	No		\$15.00	\$15.00	
Stephens City	02/15	\$25.00	No	No		\$12.50	\$25.00	
Stony Creek ⁿ	12/05	\$10.00	No	No		\$8.00	\$15.00	
Strasburg	06/05	\$25.00	No	No		\$18.00	\$25.00	
Surry	12/05	\$15.00	No	No		\$7.50	N/A	
Tappahannock	12/05	\$40.00	No	No		\$25.00	\$40.00	
Tazewell	12/05	\$10.00	No	Yes		\$10.00	\$10.00	
Timberville	02/28	\$20.00	No	No		\$7.50	\$20.00	
Urbanna	02/15	\$20.00	No	No		\$10.00	\$20.00	
Victoria	12/05	\$25.00	No	No		\$15.00	\$25.00	

N/A Not applicable.

k = Thousand

^k The town of Keysville reserves half of the license tax for Charlotte County.

^l The town of Madison charges \$7.50 for trailers.

^m The town of Narrows issues a permanent decal.

ⁿ The tax listed is the portion received by town of Stony Creek from Sussex County decal fee.

Table 15.1 Motor Vehicle Local License Tax, 2017 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles					Motorcycles	Trucks Not for Hire
		Tax	Exempt					
			Elderly	Disabled				
Towns (continued)								
Vienna	10/05	\$33.00	Yes	Yes		\$18.00	\$33.00	
Vinton	05/31	\$20.00	No	Yes		\$15.00	\$25.00	
Wachapreague	04/15	\$27.00	No	No		\$25.00	\$27.00	
Wakefield	12/05	\$25.00	No	No		\$15.00	\$25.00	
Warrenton ^o	12/15	\$25.00	No	No		\$15.00	\$25.00	
Warsaw	12/05	\$25.00	No	No		\$8.00	\$25.00	
West Point	08/05	\$20.00	No	No		\$15.00	\$20.00	
Windsor	12/05	\$20.00	No	Yes		\$20.00	\$20.00	
Woodstock	06/05	\$25.00	No	Yes		\$18.00	\$25.00	
Wytheville	04/15	\$20.00	No	No		\$6.00	\$20.00	

N/A Not applicable.

k = Thousand.

^o The town of Warrenton charges owners over 65 years of age at half the amount.

Table 15.2
Motor Vehicle Local License Tax Decal Display Policy and Exemptions, 2017

	Display Decals	Special Exemptions Other Than Elderly and Disabled
Cities (Note: All cities responded to the survey.)		
Alexandria	Yes	Members of Congress, diplomats, active duty military, disabled veterans, POWs
Bristol	No	Disabled veterans
Buena Vista	Yes	Veterans, military
Charlottesville	No	Fire and rescue volunteers as certified by captains
Chesapeake	No	Vehicles exempt under <i>Code of Virginia</i> § 46.2-755, disabled veterans
Colonial Heights	Yes	Disabled veterans, volunteer fire and police personnel
Covington	No	Disabled veterans, POWs; National Guard (1/2 off)
Danville	No	Rescue crew members (1/2 off)
Emporia	No	Fire and rescue volunteers
Fairfax	Yes	Public safety personnel, military,
Falls Church	Yes	Active military, certain tax exempt vehicles
Franklin	No	Fire personnel, disabled veterans, POWs
Fredericksburg	No	N/A
Galax	No	Fire personnel (two vehicle limit)
Hampton	No	Disabled veterans, POWs
Harrisonburg	No	Rescue squad members, POWs, disabled veterans; National Guard (1/2 off)
Hopewell	No	Military, antique, city vehicles, National Guard, rescue squad members, disabled veterans
Lexington	No	N/A
Lynchburg	No	Public safety personnel, disabled veterans, POWs
Manassas	No	Public safety personnel, antique cars, handicapped-equipped vehicles
Manassas Park	No	Police, military
Martinsville	No	N/A
Newport News	No	Disabled veterans
Norfolk	No	Disabled veterans (1 vehicle), military not domiciled in VA
Norton	No	N/A
Petersburg	Yes	Disabled veterans, military not domiciled in VA, antique vehicles
Portsmouth	No	N/A
Radford	No	N/A
Richmond	No	Disabled veterans
Roanoke	No	N/A
Salem	Yes	N/A
Staunton	No	N/A
Suffolk	No	Antique plates, fire and rescue, auxiliary police, disabled veterans, active military not domiciled in VA, permanent trailer plates; farm use plates (1/2 price), National Guard plates (1/2 price)
Virginia Beach	No	Auxillary sheriff, auxillary police, chaplains, disabled veterans, fire and rescue squads
Waynesboro	No	N/A
Williamsburg	No	N/A
Winchester	No	Service members and spouses
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)		
Accomack	No	Volunteer firemen (1 vehicle), POWs (all vehicles), disabled veterans (1 vehicle)
Albemarle	No	N/A
Alleghany	No	N/A
Amelia	Yes	N/A
Amherst	No	Fire and rescue members, military, National Guard, disabled veterans

N/A Not applicable.
POW Prisoner of war.

Table 15.2 Motor Vehicle Local License Decal Display Policy and Exemptions, 2017 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
Counties (continued)		
Appomattox	No	Fire and rescue members
Arlington	Yes	Active duty military legal residents, disabled veteran plates, POW plates, Medal of Honor plates, trailers
Augusta	No	N/A
Bath	No	N/A
Bland	No	Fire fighters (with required number of hours)
Botetourt	No	N/A
Brunswick	Yes	N/A
Buchanan	No	N/A
Buckingham	Yes	Disabled veterans 1 free decal
Campbell	No	Disabled veterans, fire and rescue, military, POWs
Caroline	Yes	Fire and rescue members (1 exemption per person)
Carroll	No	Fire and rescue members, POWs, disabled veterans
Charlotte	No	Volunteer fire and rescue members
Chesterfield	No	Fire and rescue exempt one vehicle, police and state police exempt one vehicle
Clarke	Yes	Fire and rescue members
Craig	Yes	N/A
Culpeper	No	Fire and rescue members, police, disabled veterans
Cumberland	No	Emergency service members, disabled veterans
Dickenson	No	Disabled veterans
Dinwiddie	No	Fire and rescue personnel, POWs, military, disabled veterans
Essex	No	Disabled veterans; National Guard (1/2 off)
Fairfax	No	Diplomats, disabled veterans, POWs, National Guard members, owners of antique vehicles, fire and rescue members, auxilliary police, Medal of Honor winners
Fauquier	No	Fire and rescue members, public safety, active military
Floyd	No	Disabled veterans, police, fire and rescue (1 exemption)
Fluvanna	No	Public safety personnel, active military, disabled veterans
Franklin	No	Disabled veterans, public safety personnel, government-owned vehicles
Frederick	No	Fire and rescue members, disabled veterans, POWs
Giles	Yes	Fire and rescue members, disabled veterans, POWs
Goochland	No	Qualifying fire and rescue personnel
Grayson	Yes	Fire and rescue members, disabled veterans, POWs
Greene	No	Emergency services personnel vehicles
Greensville	No	Fire and rescue members, county-owned vehicles, National Guard members
Halifax	No	Disabled veterans, volunteer firemen, POWs
Hanover	No	N/A
Henrico	No	Disabled veterans, POWs, Medal of Honor winners, owners of farm vehicles, owners of certain antique vehicles, military personnel not domiciled in VA
Henry	Yes	Disabled veterans, POWs
Highland	No	Public safety personnel
Isle of Wight	No	Fire and rescue personnel, police, POWs, disabled veterans
King & Queen	No	Fire and rescue personnel, military, National Guard
King George	No	Fire and rescue personnel (1 per person), Medal of Honor recipients, farm vehicles without plates
King William	No	Fire and rescue personnel, emergency medical service personnel (1 decal)
Lancaster	No	Fire and rescue personnel, disabled veterans, POWs
Lee	No	Churches, 503c nonprofits
Loudoun	Yes	Fire and rescue personnel, sheriff auxillary
Louisa	No	Disabled veterans, fire and rescue volunteers

N/A Not applicable.

POW Prisoner of war.

Table 15.2 Motor Vehicle Local License Decal Display Policy and Exemptions, 2017 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
Counties (continued)		
Lunenburg	No	Fire and rescue members, National Guard
Madison	No	Disabled veterans, POWs
Mathews	No	Fire and rescue personnel (1 vehicle)
Mecklenburg	No	Fire and rescue personnel, veterans
Middlesex	No	Fire and rescue personnel, National Guard
Montgomery	No	Fire and rescue personnel (1 vehicle), disabled veterans (1 vehicle)
Nelson	No	Fire and rescue personnel
New Kent	Yes	Fire and rescue personnel, auxiliary police, POWs, disabled veterans, National Guard (1/2 price)
Northampton	No	Disabled veterans
Northumberland	No	Fire and rescue personnel (1 decal), owners of antique vehicles, disabled veterans
Nottoway	Yes	N/A
Orange	No	Military with out-of-state residences
Page	No	Public safety personnel, veterans, owner of antique vehicles
Patrick	No	Disabled veterans, tax-exempt organization vehicles
Pittsylvania	No	Fire and rescue members, disabled veterans
Powhatan	No	Fire and rescue members (1 vehicle), disabled veterans (1 vehicle)
Prince Edward	No	Fire and rescue members, disabled veterans
Prince George	No	Fire and rescue members, volunteer police, owners of antique vehicles, disabled veterans
Prince William	No	Fire and rescue members, military personnel, handicapped persons, disabled veterans, National Guard members, owners of antique vehicles
Pulaski	Yes	Fire and rescue members (1 free decal), disabled veterans
Rappahannock	No	Fire and rescue members
Richmond	No	Fire and rescue members (1 free vehicle), owners of antique vehicles
Roanoke	No	Disabled veterans (1 free vehicle)
Rockbridge	Yes	N/A
Rockingham	No	Fire and rescue members, disabled veterans
Russell	No	Veterans (1 decal)
Scott	No	N/A
Shenandoah	No	Fire and rescue members, disabled veterans, POWs
Smyth	No	Fire and rescue members (1 decal), disabled veterans, POWs
Southampton	No	Fire and rescue members, military, farm-use vehicles
Spotsylvania	No	Fire and rescue members
Stafford	No	Fire and rescue members, disabled veterans
Surry	No	Fire and rescue members, veterans
Sussex	No	Public safety personnel, disabled veterans
Tazewell	Yes	Fire department members, disabled veterans (1 decal)
Warren	Yes	Emergency services members, owners of antique vehicles, disabled veterans, owners of farm vehicles, POWs, National Guard members
Washington	No	Fire and rescue members, disabled veterans, POWs
Westmoreland	No	Fire and rescue members, owners of antique vehicles, disabled veterans, National Guard members
Wise	No	N/A
Wythe	No	Fire and rescue members, disabled veterans, POWs
York	No	Fire personnel, military personnel not domiciled in VA, POWs, owners of antique vehicles, disabled veterans

N/A Not applicable.

POW Prisoner of war.

Table 15.2 Motor Vehicle Local License Decal Display Policy and Exemptions, 2017 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
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	No	N/A
Accomac	Yes	N/A
Altavista	No	Fire and rescue members, National Guard members, POWs
Appomattox	No	Fire department members
Ashland	Yes	N/A
Bedford	No	N/A
Berryville	Yes	N/A
Big Stone Gap	No	N/A
Blacksburg	No	Public safety members, military personnel, National Guard members
Blackstone	No	Fire and rescue members
Bluefield	Yes	Veterans
Boones Mill	No	N/A
Bowling Green	No	N/A
Boyce	Yes	Volunteer fire personnel (1 decal)
Boydton	Yes	Fire and rescue members
Boykins	Yes	N/A
Bridgewater	No	Fire and rescue members, disabled veterans
Broadway	No	N/A
Brookneal	No	N/A
Buchanan	No	N/A
Cape Charles	No	N/A
Cedar Bluff	Yes	Disabled veterans
Chase City	No	Disabled veterans
Chatham	Yes	Fire and rescue members
Chilhowie	No	N/A
Christiansburg	No	Disabled veterans, POWs
Claremont	No	N/A
Clarksville	No	Disabled veterans, POWs
Cleveland	No	N/A
Clifton Forge	Yes	N/A
Clintwood	Yes	Fire and rescue members, church vehicles elected council members, disabled veterans
Coeburn	Yes	N/A
Colonial Beach	Yes	Fire and rescue members, disabled veterans
Courtland	No	Fire and rescue members (1 vehicle)
Craigsville	No	N/A
Culpeper	No	N/A
Damascus	No	Fire and rescue members
Dayton	No	Fire and rescue members (1 vehicle)
Dillwyn	No	N/A
Drakes Branch	No	N/A
Dublin	Yes	Fire and rescue members
Dumfries	Yes	Fire and rescue members
Dungannon	No	N/A
Eastville	No	Fire department members
Edinburg	Yes	Fire and rescue members
Farmville	No	N/A
Fincastle	No	N/A
Floyd	No	Fire department members
Front Royal	Yes	N/A
Glade Spring	No	N/A
Glasgow	Yes	N/A
Gordonsville	No	Fire and rescue members, auxiliary police member
Goshen	Yes	Fire and rescue members
Gretna	No	Fire and rescue members
Grottoes	No	N/A

N/A Not applicable.
POW Prisoner of war.

Table 15.2 Motor Vehicle Local License Decal Display Policy and Exemptions, 2017 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
Towns (continued)		
Grundy	No	N/A
Hamilton	Yes	Fire and rescue members
Haymarket	Yes	Public safety personnel, military personnel
Haysi	No	N/A
Herndon	No	N/A
Hillsville	No	Fire and rescue members, disabled veterans
Honaker	Yes	Public safety personnel, veterans
Independence	Yes	N/A
Ivor	No	N/A
Kenbridge	No	N/A
Keysville	No	N/A
Kilmarnock	No	Fire and rescue members, active military
La Crosse	Yes	N/A
Lawrenceville	Yes	N/A
Lebanon	Yes	Fire department members (1 vehicle), veterans (1 vehicle)
Leesburg	Yes	Public safety volunteers
Louisa	No	N/A
Lovettsville	Yes	Fire and rescue members, active military personnel
Luray	No	Fire and rescue members
Madison	Yes	N/A
Marion	No	Fire and rescue members, disabled veterans
McKenney	No	Fire and rescue members
Middleburg	Yes	N/A
Mineral	No	Fire and rescue members
Montross	No	Fire and rescue members, military personnel
Mount Jackson	No	Public safety personnel (1 vehicle)
Narrows	Yes	Disabled veterans with disabled tag
Nassawadox	No	Fire department members, disabled veterans (1 exemption)
New Market	No	Fire and rescue members
Occoquan	Yes	Active duty military (1 decal)
Onancock	Yes	Fire department members (1 decal)
Orange	No	N/A
Pamplin	No	N/A
Pembroke	Yes	Fire department members
Purcellville	Yes	N/A
Remington	Yes	N/A
Richlands	No	N/A
Rocky Mount	No	N/A
Round Hill	No	Fire department members
Saint Paul	No	Public safety members
Saltville	No	N/A
Scottsville	No	Fire and rescue members
Smithfield	No	N/A
South Boston	No	Fire department members
South Hill	Yes	N/A
Stanley	No	N/A
Stephens City	Yes	Qualified fire department members
Stony Creek	No	Public safety personnel, disabled veterans
Strasburg	No	Fire and rescue members (1 decal)
Surry	No	N/A
Tappahannock	No	N/A
Tazewell	Yes	N/A
Timberville	No	Fire and rescue members, owners of clean fuel vehicles
Urbanna	Yes	N/A
Victoria	Yes	Public safety personnel

N/A Not applicable.

POW Prisoner of war.

Table 15.2 Motor Vehicle Local License Decal Display Policy and Exemptions, 2017 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
Towns (continued)		
Vienna	No	Fire department members, police, auxillary police
Vinton	No	Fire and rescue personnel (1 vehicle)
Virgilina	No	N/A
Wachapreague	Yes	N/A
Wakefield	No	N/A
Warrenton	No	Fire and rescue members
Warsaw	No	Fire and rescue members (1 vehicle)
West Point	No	Fire and rescue members
Windsor	No	Fire and rescue members, military, disabled veterans
Wise	No	Fire and rescue members
Woodstock	No	Fire and rescue members (1 vehicle exempt)
Wytheville	Yes	Fire and rescue members (1 decal)
N/A Not applicable.		

Section 16

Meals, Transient Occupancy, Cigarettes, Tobacco, and Admissions Excise Taxes, 2017

Among the many local taxes levied by Virginia's localities are four excise taxes on meals, transient occupancy, cigarettes and admissions. **Table 16.1** provides a detailed list of rates for these taxes for the 38 cities, 79 counties, and 107 towns reporting at least one of these taxes.

MEALS TAX

The meals tax is a flat percentage imposed on the price of a meal. In fiscal year 2016, the most recent year available from the Auditor of Public Accounts, the tax accounted for 7.5 percent of the total tax revenue for cities, 1.3 percent for counties, and 23.3 percent for large towns. The low percentage for counties is explained by the fact that slightly less than one-half of the counties employ the tax and those that have it cannot exceed a rate of 4 percent, whereas cities and towns are allowed to impose a higher tax rate. The authority to levy this tax varies greatly among jurisdictions, so the tax varies significantly among individual cities, counties, and towns. For information on tax receipts of individual localities, see Appendix C.

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 (§ 58.1-371). Cities and towns are granted the authority to levy the tax under the "general taxing powers" found in their charters (§ 58.1-3840).

Counties may levy a meals tax on food and beverages offered for human consumption if the tax is approved in a voter referendum (§ 58.1-3833). However, several counties have been exempted from the voter referendum requirement [see § 58.1-3833 (B) of the *Code of Virginia*]. Cities and towns do not need to have a referendum when deciding to impose the tax.

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. It does not apply to certain volunteer and non-profit organizations that might sell food on an occasional basis nor does it apply to churches and their members. Also, the meals tax cannot exceed 4 percent in counties. Cities and towns may exceed that rate. Accordingly, 33 cities and 75 towns report charging a meals tax over 4 percent. In addition, the meals tax does

not apply to gratuities, whether or not a restaurant makes them mandatory.

The first column of Table 16.1 lists the rates for the meals tax. All cities impose a meals tax. The median tax rate is 6 percent. The minimum rate, charged by five cities, is 4 percent, and the maximum, charged by Covington is 8 percent. The median meals tax rate is lower among the 48 counties that report having it. All counties that report having the meal tax have a rate of 4 percent except for Dickenson, which lists a meals tax rate of 2 percent. Among the 109 towns that report having a meals tax, the minimum rate is 1 percent, the maximum 8 percent, and the median rate is 5 percent.

The text table summarizes the dispersion of the meal tax rates among cities, counties, and towns.

Meals Tax Rates, 2017

Rate	Number of Localities			
	Cities	Counties	Towns	Total
1.0 - 2%	0	1	4	5
2.1 - 3%	0	0	4	4
3.1 - 4%	5	47	24	76
4.1 - 5%	2	0	40	42
5.1 - 6%	16	0	18	34
6.1 - 7%	10	0	15	25
7.1 - 8%	5	0	4	9
Total	38	48	109	195
Median rate	6%	4%	5%	5%

The local meals tax is in addition to the state 4.3 percent sales tax (5 percent in localities constituting transportation districts in northern Virginia and Hampton Roads) and the 1 percent local option sales tax (see § 58.1-603). This means that the combined state and local tax rate on restaurant meals could be anywhere in the range of 7 to 14 percent for cities, counties, and towns that impose this tax. Such rates apply to all restaurant meals whether consumed at elegant dining establishments or fast food providers.

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. The tax applies to rooms intended or suitable for dwelling and sleeping. Therefore, the tax does not apply to

rooms used for alternative purposes, such as banquet rooms and meeting rooms.

In fiscal year 2016, the occupancy tax accounted for 2.1 percent of the total tax revenue for cities, 0.9 percent for counties, and 5.3 percent for large towns. These are averages; the relative importance of the tax varies significantly among individual cities, counties, and towns. For information on 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 specified 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. According to § 58.1-3819, the following counties are permitted to levy the 5 percent rate: Accomack, Albemarle, Alleghany, Amherst, Augusta, Bedford, Bland, Botetourt, Brunswick, Campbell, Caroline, Carroll, Craig, Cumberland, Dickenson, Dinwiddie, Floyd, Franklin, Frederick, Giles, Gloucester, Goochland, Grayson, Greene, Greensville, Halifax, Highland, Isle of Wight, James City, King George, Loudoun, Madison, Mecklenburg, Montgomery, Nelson, Northampton, Page, Patrick, Powhatan, Prince Edward, Prince George, Prince William, Pulaski, Rockbridge, Russell, Smyth, Spotsylvania, Stafford, Tazewell, Warren, Washington, Wise, Wythe, and York.

Certain counties are permitted to levy higher rates. Roanoke County was given permission to levy a rate of 7 percent in 2012, with a portion of the revenue going to tourism advertisement. James City and York counties have 5 percent rates but are also allowed to charge an additional \$2 per room per night. The proceeds of these additional taxes go to tourism advertising (§ 58.1-3823(C)). Certain cities and towns also charge specific dollar amounts in addition to the percent rates; they are the cities of Alexandria, Lynchburg, Newport News, and Norfolk and the town of Dumfries. It is assumed, but not verified, that these policies are permitted by the localities' charters.

In addition to the local transient occupancy tax, the 2013 transportation bill, HB 2313, imposes a state 2 percent transient occupancy tax in localities in the Northern Virginia Transportation District to help fund the transportation authorities in those localities.

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 (§ 58.1-371). Cities and towns are granted the authority 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 7 percent, the minimum 2 percent, and the maximum is 11 percent (Emporia). Seventy-five counties report imposing a transient occupancy tax. The extremes range from 2 to 8 percent with a median rate of 5 percent. The 77 towns that report having the tax show a median of 5 percent with a minimum rate of 1 percent and a maximum of 9 percent. The

following text table summarizes the dispersion of the transient occupancy tax among cities, counties, and towns:

Transient Occupancy Taxes, 2017

Rate *	Number of Localities			
	Cities	Counties	Towns	Total
1.0 - 2%	1	21	8	30
2.1 - 3%	0	2	3	5
3.1 - 4%	2	4	7	13
4.1 - 5%	2	39	32	73
5.1 - 6%	8	1	13	22
Over 6%	24	8	14	46
Total	37	75	77	189
Median rate	7%	5%	5%	5%

* Excludes an additional \$1 or \$2 tax per night imposed by a few localities.

The local transient occupancy tax is in addition to the state 4.3 percent sales tax (5 percent in localities constituting transportation districts in Northern Virginia and Hampton Roads) and the 1 percent local option sales tax. This means that the combined state and local tax rate for hotel-motel stays can be very high. In a special district of Virginia Beach the combined rate is 16.5 percent (10.5 percent transient occupancy tax, 1 percent local option sales and use tax, and 5 percent state sales and use tax applicable for localities in Hampton Roads).

CIGARETTE AND TOBACCO TAXES

In fiscal year 2016, cigarette and tobacco taxes accounted for 1.0 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 large towns. The very low percentage for counties is attributable to the fact that few counties levy cigarette and tobacco taxes. These are averages; the relative importance of the tax varies significantly among individual cities 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 granted the authority to levy the tax under the "general taxing powers" found in their charters (§ 58.1-3840). The right to levy the tax has been granted to only two 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 for 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. This restriction applies to towns in Fairfax County, including Herndon, Vienna, and Occoquan.

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 16.1, 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 60 towns report doing so. The following text 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 in 2017

Tax Levied	Number of Localities			Total
	Cities	Counties	Towns	
Up to 15 cents	5	0	24	29
16 - 30 cents	7	2	24	33
31 - 45 cents	3	0	5	8
46 - 60 cents	4	0	2	6
Over 60 cents	11	0	5	16
Total	30	2	60	92
Median rate	43¢	30¢	20¢	20¢

The cigarette tax is in addition to the state 4.3 percent sales tax (5 percent in localities constituting transportation districts in Northern Virginia and Hampton Roads) and the 1 percent local option sales tax.

ADMISSIONS TAX

In fiscal year 2016, 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. Fifteen counties (Arlington, Brunswick, Charlotte, Clarke, Culpeper, Dinwiddie, Fairfax, Madison, Nelson, New Kent, Prince George, Scott, Stafford, Sussex, and Washington) 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, report levying the tax.¹

Cities and towns are granted the authority to levy the admissions tax under the “general taxing powers” found in their charters (§ 58.1-3840). As shown in the text table, 17 cities and 4 towns (Cape Charles, Culpeper, Grundy, 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 percent.

Admissions Tax, 2017

Rate	Number of Localities			Total
	Cities	Counties	Towns	
0.1 - 2%	0	0	0	0
2.1 - 4%	0	2	2	4
4.1 - 6%	6	1	2	9
6.1 - 8%	3	0	0	3
8.1 - 10%	8	0	0	8
Total	17	3	4	23
Median rate	7%	4%	4%	6%



¹ The Auditor of Public Accounts’ *Comparative Report of Local Government Revenues and Expenditures*, when dealing with the years ended 2010 through 2013, lists receipts from the admissions tax for both Albemarle and Lee counties. When contacted in 2013, each county said that the receipts originated from sources other than the admissions tax.

Table 16.1
Meals, Transient Occupancy, Cigarette, and Admissions Excise Taxes, 2017

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (Per Pack)	Admissions Tax (%)
Cities (Note: All cities responded to the survey.)				
Alexandria	4.0	6.5 + \$1 per night	\$1.15	10.0 ^a
Bristol	7.0	9.0	14¢	N/A
Buena Vista	6.0	6.0	N/A	N/A
Charlottesville	6.0	7.0	55¢	N/A
Chesapeake	5.5	8.0	50¢ (20 cig.) 62.5¢ (25 cig.) 75¢ (30 cig.)	10.0
Colonial Heights	6.0	8.0	N/A	N/A
Covington	8.0	6.0	30¢	N/A
Danville	6.0	7.0	N/A	N/A
Emporia	7.5	11.0	N/A	N/A
Fairfax	4.0	4.0	85¢	N/A
Falls Church	4.0	7.0	85¢ (20 cig.) 93.8¢ (25 cig.) \$1.125 (30 cig.)	5.0
Franklin	6.5	8.0	60¢	N/A
Fredericksburg	6.0	6.0	31¢	6.0
Galax	7.5	8.0	N/A	N/A
Hampton	7.5	8.0	85¢	10.0
Harrisonburg	7.0	7.0	30¢	5.0
Hopewell	5.5	8.0	N/A	N/A
Lexington	6.0	8.0	N/A	N/A
Lynchburg	6.5	5.5 + \$1 per night	35¢ (20 cig.) 43.8¢ (25 cig.)	7.0
Manassas	4.0	5.0	65¢ (20 cig.) 81.2¢ (25 cig.) 97.5¢ (30 cig.)	N/A
Manassas Park	4.0	4.0	75¢	N/A
Martinsville	6.5	2.0	20¢	N/A
Newport News	7.5	8.0 + \$1 per night	85¢ (20 cig.) 106.3¢ (25 cig.) 127.5¢ (30 cig.)	10.0
Norfolk	6.5	8.0 + \$2 per night	85¢ (20 cig.)	10.0
Norton	7.0	6.0	15¢	N/A
Petersburg	6.0	6.0	10¢	5.0
Poquoson	6.0	N/A	20¢	N/A
Portsmouth	6.5	8.0	90¢	10.0
Radford	5.5	6.0	15¢	N/A
Richmond	6.0	8.0	N/A	7.0
Roanoke	5.0	7.0	54¢	5.5
Salem	6.0	8.0	15¢ (20 cig.) 18.8¢ (25 cig.) 22.5¢ (30 cig.)	7.0
Staunton	7.0	6.7	30¢	N/A
Suffolk	6.5	8.0	75¢ (20 cig.)	10.0
Virginia Beach ^b	5.5	8.0/9.5	75¢ (20 cig.) 93¢ (25 cig.)	10.0/5.0
Waynesboro	6.0	6.0	20¢	N/A
Williamsburg	5.0	5.0	30¢	N/A
Winchester	6.0	6.0	35¢	5.0

N/A Not applicable.

^a In Alexandria City, the admissions tax must not exceed \$0.50 per person.

^b In Virginia Beach City, there is an admissions tax of 10 percent for concert events and five percent for participatory sporting events. The transient occupancy tax is normally 8 percent except for and additional 1.5 percent imposed in a special district (Sandbridge).

Table 16.1 Meals, Transient Occupancy, Cigarette, and Admissions Excise Taxes, 2017 (continued)

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (Per Pack)	Admissions Tax (%)
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.)				
Accomack	N/A	5.0	N/A	N/A
Albemarle	4.0	5.0	N/A	N/A
Alleghany	4.0	5.0	N/A	N/A
Amherst	4.0	5.0	N/A	N/A
Appomattox	N/A	2.0	N/A	N/A
Arlington	4.0	5.2	30¢ (20 cig.) 37.5¢ (25 cig.)	N/A
Augusta	4.0	4.0	N/A	N/A
Bath	4.0	4.0	N/A	N/A
Bedford	4.0	7.0	N/A	N/A
Bland	4.0	5.0	N/A	N/A
Botetourt	4.0	7.0	N/A	N/A
Brunswick	N/A	5.0	N/A	N/A
Buchanan	N/A	2.0	N/A	N/A
Buckingham	N/A	2.0	N/A	N/A
Campbell	N/A	2.0	N/A	N/A
Caroline	4.0	5.0	N/A	N/A
Carroll	4.0	5.0	N/A	N/A
Chesterfield	N/A	8.0	N/A	N/A
Clarke	N/A	2.0	N/A	N/A
Craig	4.0	5.0	N/A	N/A
Culpeper	N/A	2.0	N/A	N/A
Dickenson	2.0	5.0	N/A	N/A
Dinwiddie	4.0	5.0	N/A	4.0
Fairfax	N/A	4.0	30¢	N/A
Fauquier	N/A	2.0	N/A	N/A
Floyd	N/A	5.0	N/A	N/A
Franklin	4.0	5.0	N/A	N/A
Frederick	4.0	2.5	N/A	N/A
Giles	N/A	2.0	N/A	N/A
Gloucester	4.0	4.0	N/A	N/A
Goochland	N/A	2.0	N/A	N/A
Grayson	N/A	5.0	N/A	N/A
Greene	4.0	5.0	N/A	N/A
Greensville	4.0	5.0	N/A	N/A
Halifax	4.0	5.0	N/A	N/A
Hanover	N/A	8.0	N/A	N/A
Henrico	4.0	8.0	N/A	N/A
Henry	4.0	2.0	N/A	N/A
Highland	N/A	5.0	N/A	N/A
Isle of Wight	4.0	5.0	N/A	N/A
James City	4.0	5.0	N/A	N/A
		+ \$2 per night		
King George	4.0	5.0	N/A	N/A
King William	4.0	N/A	N/A	N/A
Lee	N/A	2.0	N/A	N/A
Loudoun	N/A	5.0	N/A	N/A
Louisa	4.0	2.0	N/A	N/A
Madison	4.0	5.0	N/A	N/A
Mathews	4.0	N/A	N/A	N/A
Mecklenburg	N/A	5.0	N/A	N/A
Montgomery	4.0	3.0	N/A	N/A
Nelson	4.0	5.0	N/A	N/A
New Kent	4.0	2.0	N/A	4.0
Northampton	4.0	5.0	N/A	N/A
Nottoway	N/A	2.0	N/A	N/A
Orange	4.0	N/A	N/A	N/A

N/A Not applicable.

Table 16.1 Meals, Transient Occupancy, Cigarette, and Admissions Excise Taxes, 2017 (continued)

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (Per Pack)	Admissions Tax (%)
Counties (continued)				
Page	4.0	5.0	N/A	N/A
Patrick	N/A	5.0	N/A	N/A
Pittsylvania	4.0	N/A	N/A	N/A
Prince George	4.0	5.0	N/A	N/A
Prince William	N/A	7.0	N/A	N/A
Pulaski	4.0	5.0	N/A	N/A
Rappahannock	4.0	2.0	N/A	N/A
Roanoke	4.0	7.0	N/A	5.0
Rockbridge	4.0	7.0	N/A	N/A
Rockingham	4.0	2.0	N/A	N/A
Russell	N/A	2.0	N/A	N/A
Scott	N/A	2.0	N/A	N/A
Shenandoah	N/A	2.0	N/A	N/A
Smyth	N/A	5.0	N/A	N/A
Southampton	4.0	2.0	N/A	N/A
Spotsylvania	4.0	5.0	N/A	N/A
Stafford	4.0	5.0	N/A	N/A
Sussex	N/A	2.0	N/A	N/A
Tazewell	N/A	5.0	N/A	N/A
Warren	4.0	5.0	N/A	N/A
Washington	N/A	5.0	N/A	N/A
Wise	N/A	5.0	N/A	N/A
Wythe	4.0	5.0	N/A	N/A
York	4.0	5.0	N/A	N/A
+ \$2 per night				

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	7.0	7.0	35¢	N/A
Altavista	7.0	5.5	27¢	N/A
Amherst	4.0	5.0	N/A	N/A
Appomattox	8.0	5.0	27¢	N/A
Ashland	5.0	7.0	22¢	N/A
Bedford	5.5	5.0	30¢	N/A
Berryville	4.0	2.0	10¢	N/A
Big Stone Gap	7.0	5.0	10¢	N/A
Blacksburg	6.0	7.0	30¢ (20 cig.) 37.5¢ (25 cig.) 45¢ (30 cig.)	N/A
Blackstone	6.5	6.0	22¢ (20 cig.)	N/A
Bluefield	5.0	5.0	10¢	N/A
Boones Mill	5.0	N/A	N/A	N/A
Boydton	4.0	N/A	N/A	N/A
Bridgewater	6.0	N/A	10¢ (20 cig.) 13¢ (25 cig.) 15¢ (30 cig.)	N/A
Broadway	4.0	N/A	20¢	N/A
Brookneal	5.0	N/A	N/A	N/A
Buchanan	4.0	4.0	N/A	N/A
Cape Charles	5.0	3.7	N/A	3.0
Cedar Bluff	6.0	N/A	N/A	N/A
Chase City	5.0	N/A	N/A	N/A
Chatham	5.0	N/A	N/A	N/A
Chilhowie	5.5	5.0	8¢	N/A
Christiansburg	7.5	9.0	40¢ (20cig.) 50¢ (25 cig.) 60¢ (30 cig.)	N/A
Clarksville	5.0	5.5	N/A	N/A
Clifton Forge	5.0	5.0	4¢ (20 cig.) 5¢ (25 cig.) 6¢ (30 cig.)	N/A

N/A Not applicable.

Table 16.1 Meals, Transient Occupancy, Cigarette, and Admissions Excise Taxes, 2017 (continued)

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (Per Pack)	Admissions Tax (%)
Towns (continued)				
Clintwood	6.0	5.0	10¢	N/A
Coeburn	7.0	5.0	15¢	N/A
Colonial Beach	5.0	5.0	30¢	N/A
Culpeper	6.0	6.0	10¢	5.0
Damascus	7.0	7.0	15¢	N/A
Dayton	5.0	N/A	N/A	N/A
Dublin	4.0	N/A	N/A	N/A
Dumfries	4.0	8.7	55¢	N/A
Eastville	5.0	N/A	30¢	N/A
Edinburg	5.0	N/A	N/A	N/A
Elkton	7.0	N/A	N/A	N/A
Farmville	7.0	7.0	N/A	N/A
Fincastle	4.0	5.0	N/A	N/A
Floyd	5.0	5.0	N/A	N/A
Front Royal	4.0	6.0	N/A	N/A
Gate City	3.5	2.0	N/A	N/A
Glade Spring	5.0	N/A	N/A	N/A
Glen Lyn	N/A	5.0	N/A	N/A
Gordonsville	5.5	N/A	15¢	N/A
Gretna	5.5	5.0	N/A	N/A
Grottoes	5.0	N/A	20¢	N/A
Grundy	5.0	5.0	5¢	3.0
Hamilton	4.0	2.0	N/A	N/A
Haymarket	4.0	N/A	80¢	N/A
Haysi	5.0	N/A	20¢	N/A
Herndon	2.5	6.0	75¢	N/A
Hillsville	8.0	8.0	N/A	N/A
Honaker	7.0	N/A	10¢	N/A
Independence	5.0	5.0	N/A	N/A
Kenbridge	5.0	N/A	N/A	N/A
Keysville	6.0	N/A	N/A	N/A
Kilmarnock	5.0	8.0	30¢	N/A
LaCrosse	4.0	4.0	N/A	N/A
Lawrenceville	5.0	5.0	N/A	N/A
Lebanon	6.0	6.0	N/A	N/A
Leesburg	3.5	8.0	75¢	N/A
Louisa	5.5	1.0	N/A	N/A
Lovettsville	3.0	5.0	40¢	N/A
Luray	4.0	5.0	15¢	N/A
Madison	4.0	N/A	N/A	N/A
Marion	7.0	8.0	12¢	N/A
Middleburg	4.0	5.0	55¢	N/A
Mineral	5.0	5.0	N/A	N/A
Mount Jackson	5.5	5.0	45¢	N/A
Narrows	4.0	4.0	10¢	N/A
Nassawadox	4.0	N/A	N/A	N/A
New Market	5.0	5.0	20¢	N/A
Occoquan	2.0	2.0	N/A	N/A
Onancock	5.0	5.0	N/A	N/A
Orange	8.0	5.0	12¢	N/A
Pembroke	4.0	N/A	N/A	N/A
Pulaski	7.0	6.0	20¢	N/A
Purcellville	5.0	3.0	65¢	N/A
Rocky Mount	5.0	7.5	10¢	N/A
Rural Retreat	5.0	5.0	N/A	N/A

N/A Not applicable.

Table 16.1 Meals, Transient Occupancy, Cigarette, and Admissions Excise Taxes, 2017 (continued)

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (Per Pack)	Admissions Tax (%)
Towns (continued)				
Saint Paul	5.0	5.0	5¢	N/A
Saltville	6.0	N/A	10¢	N/A
Scottsville	4.0	5.0	35¢	N/A
Smithfield	6.2	6.0	35¢	N/A
South Boston	6.0	5.5	N/A	N/A
South Hill	5.5	5.5	N/A	N/A
Stanley	5.0	4.0	15¢	N/A
Stephens City	5.0	4.0	25¢	N/A
Strasburg	6.0	6.0	25¢	N/A
Stuart	5.0	N/A	N/A	N/A
Surry	3.0	3.0	N/A	N/A
Tappahannock	4.0	2.0	15¢	N/A
Tazewell	7.0	5.0	20¢	N/A
Timberville	5.0	4.0	20¢	N/A
Urbanna	5.0	5.0	N/A	N/A
Victoria	5.0	N/A	N/A	N/A
Vienna	3.0	3.0	80¢ (20 cig.) 100¢ (25 cig.) 120¢ (30 cig.)	N/A
Vinton	5.0	7.0	25¢	5.0
Wachapreague	2.0	2.0	N/A	N/A
Wakefield	5.0	N/A	N/A	N/A
Warrenton	4.0	4.0	15¢	N/A
Warsaw	4.0	2.0	25¢	N/A
West Point	4.0	N/A	N/A	N/A
Windsor	5.0	N/A	20¢	N/A
Wise	7.0	6.0	10¢	N/A
Woodstock	5.0	5.0	25¢	N/A
Wytheville	7.0	7.0	15¢	N/A
N/A Not applicable.				

Section 17

Taxes on Natural Resources, 2017

Taxes on natural resources are rarely used by localities because many are not endowed with such resources. As a consequence, natural resources taxes accounted for less than 0.1 percent of total city tax revenue in fiscal year 2016, 0.2 percent of total county tax revenue, and less than 0.1 percent of total tax revenue of large towns, according to information from the Auditor of Public Accounts. These are averages; the vast majority of localities receive no revenue from this source. All the exceptions are located in Southwest Virginia. For information on individual localities, see Appendix C.

Localities are permitted to impose several taxes on natural resources. **Table 17.1** provides tax rates for the cities and counties having such natural resource-related taxes in effect during the 2017 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.

In 2009, this section was amended to allow Buchanan County to reassess mineral lands on an annual basis for purposes of determining the real property tax on such land. Other real estate is still subject to assessment every six years. Currently, 2 cities and 22 counties report assessing taxes on minerals. Among the several that commented on their mineral tax, most stated they used the land assessment method. The city of Norton, however, stated that its tax was based on a loading tax of \$0.05/ton.

SEVERANCE TAX

Under § 58.1-3712, any city or county may levy a license tax on businesses engaged in severing coal and gases from the earth. The maximum rate permitted is 1 percent of the gross receipts from sales. A 2012 bill reduced the rates of

the local coal severance tax for small mines from 1 percent to 0.75 percent of the gross receipts from the sale of coal. “Small mine” is defined here as a mine that sells less than 10,000 tons of coal per month.

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 extracted 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 extracted from the ground. As with the severance tax on coal, the coal road improvement tax has been modified to reduce the tax from 1 percent to 0.75 percent for small mines. This tax was originally scheduled to end in 2007, but the General Assembly extended the sunset clause a number of times, most recently to December 31, 2017.

The amount collected under this tax must be paid into a special fund to be called the Coal and Gas Road Improvement Fund of the particular county or city where the tax is collected. In addition, “the county may also, in its discretion, elect to improve city or town roads with its funds if consent of the city or town council is obtained.” 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 supply of water. 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 six incorporated towns within the county’s boundaries (Appalachia, Big Stone

Gap, Coeburn, Pound, Saint Paul, and Wise) and the city of Norton. The distribution is determined as follows: (a) 25 percent is divided among the incorporated towns and the city of Norton 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 the city of Norton 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.



Table 17.1
Natural Resource Taxes, 2017

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
Norton ^a	1.0	N/A	N/A	1.0	Yes
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)					
Amherst	N/A	N/A	N/A	N/A	Yes
Augusta	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	No
Buckingham	N/A	N/A	N/A	N/A	Yes
\Campbell	N/A	N/A	N/A	N/A	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
Goochland	N/A	N/A	N/A	N/A	Yes
Grayson	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
Highland	N/A	N/A	N/A	N/A	Yes
King William	N/A	N/A	N/A	N/A	Yes
Lee	2.0	0.5	2.0	1.0	Yes
Pittsylvania	N/A	N/A	N/A	N/A	Yes
Powhatan	N/A	N/A	N/A	N/A	Yes
Pulaski	N/A	1.0	1.0	1.0	No
Rockingham	N/A	1.0	N/A	N/A	Yes
Russell	1.0	0.5	N/A	1.0	Yes
Scott	1.0	0.5	N/A	1.0	No
Tazewell	1.5	N/A	1.0	0.5	Yes
Warren	N/A	N/A	N/A	N/A	Yes
Washington	N/A	N/A	N/A	N/A	Yes
Wise ^b	1.5	0.5	3.0	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.

^b Wise County is required to distribute a portion of its road improvement receipts to the city of Norton and to the following incorporated towns within the county: Appalachia, Big Stone Gap, Coeburn, Pound, Saint Paul, and Wise. Refer to the paragraph "Coal and Gas Road Improvement Tax" in Section 17 for an explanation.

Section 18

Legal Document Taxes, 2017

In fiscal year 2016, the most recent year available from the Auditor of Public Accounts, taxes on legal documents accounted for 0.5 percent of total tax revenue for cities and 0.8 percent for counties. Towns do not have this tax. 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. The recordation tax generally applies to real and personal property in connection with deeds of trust, mortgages, and leases, and to contracts involving the sale of rolling stock or equipment (§§ 58.1-807 and 58.1-808).

Local governments are not permitted to impose a levy when the state recordation tax imposed is 50 cents or more (§ 58.1-3800). Consequently, local governments cannot levy a tax on such documents as certain corporate charter amendments (§ 58.1-801), deeds of release (§ 58.1-805), or deeds of partition (§ 58.1-806) as the state tax imposed is already 50 cents per \$100.

Sections 58.1-809 and 58.1-810 also specifically exempt certain types of deed modifications from being taxed. Deeds of confirmation or correction, deeds to which the only parties are husband and wife, and modifications or supplements to the original deeds are not taxed. Finally, § 58.1-811 lists a number of exemptions to the recordation tax.

Currently, the state recordation tax on the first \$10 million of value is 25 cents per \$100, so cities and counties can impose a maximum tax of 8.3 cents per \$100 on the first \$10 million, one-third of the 25 cent state rate. Above

\$10 million there is a declining scale of charges applicable (§ 58.1-3803).

In addition to a tax on real and personal property, §§ 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 grants of administration is 10 cents per \$100 or a fraction of \$100 for estates valued at greater than \$15,000 (§ 58.1-1712). Therefore, the maximum local rate is 3.3 cents.

A related *state* tax is levied in localities associated with the Northern Virginia Transportation Authority. The tax is a grantor's fee of \$0.15 per \$100 on the value of real property property sold. This was created as part of the 2013 transportation bill.

Table 18.1 provides information on the recordation tax and the wills and administration tax for the 35 cities and 89 counties that report imposing one or both of them. The following text table shows range of recordation taxes and taxes on wills and administration imposed by localities.

Recordation Tax and Tax on Wills and Administration, 2017

Tax Per \$100	Cities	Counties	Total
Recordation			
5¢	4	5	9
7.5¢	1	0	1
8.3¢	30	84	114
Total	35	89	124
Wills and administration			
3.3 ¢	22	54	76



Table 18.1
Legal Document Taxes, 2017

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
Bristol	7.5¢	N/A
Buena Vista	8.3¢	3.3¢
Charlottesville	8.3¢	3.3¢
Chesapeake	8.3¢	N/A
Colonial Heights	8.3¢	3.3¢
Covington	8.3¢	3.3¢
Danville	5.0¢	N/A
Emporia	8.3¢	3.3¢
Fairfax	8.3¢	N/A
Falls Church	5.0¢	3.3¢
Franklin	8.3¢	3.3¢
Fredericksburg	8.3¢	3.3¢
Hampton	8.3¢	N/A
Harrisonburg	8.3¢	N/A
Hopewell	8.3¢	N/A
Lexington	8.3¢	N/A
Lynchburg	8.3¢	3.3¢
Manassas	8.3¢	N/A
Manassas Park	8.3¢	N/A
Martinsville	8.3¢	3.3¢
Newport News	8.3¢	3.3¢
Norfolk	8.3¢	3.3¢
Poquoson	8.3¢	N/A
Portsmouth	8.3¢	3.3¢
Radford	8.3¢	3.3¢
Richmond	8.3¢	3.3¢
Roanoke	8.3¢	3.3¢
Salem	5.0¢	3.3¢
Staunton	8.3¢	3.3¢
Suffolk	8.3¢	3.3¢
Virginia Beach	8.3¢	3.3¢
Waynesboro	8.3¢	3.3¢
Williamsburg	8.3¢	N/A
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	8.3¢	3.3¢
Alleghany	8.3¢	3.3¢
Amelia	8.3¢	3.3¢
Amherst	8.3¢	3.3¢
Appomattox	8.3¢	3.3¢
Arlington	8.3¢	3.3¢
Augusta	8.3¢	3.3¢
Bath	8.3¢	3.3¢
Bedford	8.3¢	3.3¢
Botetourt	8.3¢	N/A
Brunswick	5.0¢	3.3¢
Buchanan	8.3¢	N/A
Buckingham	8.3¢	3.3¢
Campbell	8.3¢	3.3¢
Caroline	8.3¢	N/A
Carroll	8.3¢	3.3¢
Charles City	5.0¢	3.3¢
Charlotte	8.3¢	3.3¢
Chesterfield	8.3¢	N/A

N/A Not applicable.

Table 18.1 Legal Document Taxes, 2017 (continued)

Locality	Recordation Tax Rate (Per \$100)	Tax on Wills and Administration (Per \$100)
Counties (continued)		
Clarke	8.3¢	3.3¢
Craig	8.3¢	N/A
Culpeper	8.3¢	3.3¢
Cumberland	8.3¢	3.3¢
Dinwiddie	8.3¢	N/A
Essex	8.3¢	N/A
Fairfax	8.3¢	N/A
Fauquier	5.0¢	3.3¢
Floyd	8.3¢	3.3¢
Fluvanna	8.3¢	3.3¢
Franklin	8.3¢	3.3¢
Frederick	8.3¢	3.3¢
Gloucester	5.0¢	N/A
Goochland	8.3¢	3.3¢
Grayson	8.3¢	3.3¢
Greene	8.3¢	N/A
Greensville	8.3¢	3.3¢
Halifax	8.3¢	3.3¢
Hanover	8.3¢	3.3¢
Henrico	8.3¢	N/A
Henry	8.3¢	3.3¢
Highland	8.3¢	N/A
Isle of Wight	8.3¢	3.3¢
James City	8.3¢	N/A
King and Queen	8.3¢	N/A
King George	8.3¢	N/A
King William	8.3¢	3.3¢
Lancaster	8.3¢	N/A
Lee	8.3¢	3.3¢
Loudoun	8.3¢	3.3¢
Louisa	8.3¢	N/A
Lunenburg	8.3¢	3.3¢
Madison	8.3¢	3.3¢
Mathews	8.3¢	N/A
Mecklenburg	8.3¢	3.3¢
Middlesex	8.3¢	N/A
Montgomery	8.3¢	3.3¢
Nelson	8.3¢	3.3¢
New Kent	8.3¢	N/A
Northampton	8.3¢	3.3¢
Northumberland	8.3¢	N/A
Orange	8.3¢	3.3¢
Page	8.3¢	3.3¢
Patrick	8.3¢	N/A
Pittsylvania	8.3¢	3.3¢
Powhatan	8.3¢	3.3¢
Prince Edward	8.3¢	3.3¢
Prince William	8.3¢	N/A
Pulaski	8.3¢	3.3¢
Rappahannock	8.3¢	3.3¢
Richmond	8.3¢	3.3¢
Roanoke	8.3¢	3.3¢
Rockbridge	8.3¢	N/A
Rockingham	8.3¢	3.3¢
Russell	8.3¢	N/A
Scott	5.0¢	3.3¢
Shenandoah	8.3¢	N/A
Southampton	8.3¢	3.3¢
Spotsylvania	8.3¢	N/A
Stafford	8.3¢	3.3¢

N/A Not applicable.

Table 18.1 Legal Document Taxes, 2017 (continued)

Locality	Recordation Tax Rate (Per \$100)	Tax on Wills and Administration (Per \$100)
Counties (continued)		
Surry	8.3¢	N/A
Sussex	8.3¢	N/A
Tazewell	8.3¢	3.3¢
Warren	8.3¢	3.3¢
Washington	8.3¢	N/A
Westmoreland	8.3¢	N/A
Wise	8.3¢	N/A
Wythe	8.3¢	N/A
York	8.3¢	N/A
Towns (Note: No towns imposed these taxes.)		
N/A Not applicable.		

Section 19

Miscellaneous Taxes, 2017

This section includes a number of taxes and exemptions that are not covered in the previous sections: the local option sales and use tax, the bank franchise tax, the communication sales and use tax, the short-term (daily) rental tax, and other miscellaneous taxes. The local option sales tax has been adopted by every city and county and, by law, all use the same tax rate. Also, as explained below, counties must share a portion of sales tax collections with incorporated towns within their boundaries. Wherever the bank franchise tax is imposed, the rate is the same. In addition to those major taxes, this section covers the communications sales and use tax and other 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 AND STATE SALES AND USE TAXES

In fiscal year 2016, the most recent year available from the Auditor of Public Accounts, the local option sales and use tax accounted for 8.2 percent of local tax revenue for cities, 6.7 percent for counties and 9.6 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 1 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 Virginia Department of Taxation and sent to the Department of the Treasury. That agency credits the accounts of the localities where the sales occurred and disburses the monies 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.

Special distribution requirements apply to counties with incorporated towns (§ 58.1-605.G). Where the town constitutes a special school division and is operated as a

separate school division under a town school board,¹ the county is required to pay to the town a proportionate share of the *full amount* of tax receipts based on the school age population within the town compared to the school age population in the entire county. If the town does not constitute a separate school division, then *one-half* of county collections is distributed to the town based on the proportion of the school age population within the town to the school age population of the entire county, provided the town complies with certain conditions.

Certain items are exempted from the state sales and use tax and may be exempted from the local option sales and use tax also. Each locality is permitted by § 58.1-609 to exempt fuels meant for domestic consumption from the 1 percent component of the tax. These fuels include artificial or propane gas, firewood, coal, or home heating oil. Only 13 localities answered that they exempted such fuels from the tax. The localities were the counties of Alleghany, Campbell, Lee, Madison, Patrick, Pittsylvania, Prince George and Washington and the cities of Chesapeake, Covington, Hampton, Harrisonburg, and Portsmouth.

The state portion of the sales and use tax was raised from 4 percent to 4.3 percent effective July 1, 2013. House Bill 2313, Chapter 766, further increased the amount by an additional 0.7 amount for localities in the Northern Virginia and Hampton Roads planning districts. The additional taxes do not apply to food purchased for human consumption. The Northern Virginia Planning District consists of the counties of Arlington, Fairfax, Loudoun, and Prince William and the cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park. The Hampton Roads Planning District consists of the counties of Isle of Wight, James City, Southampton, and York and the cities of Chesapeake, Franklin, Hampton, Newport News, Norfolk, Poquoson, Portsmouth, Suffolk, Virginia Beach, and Williamsburg. The purpose of this additional *state tax* is to fund the Northern Virginia Transportation Authority and the Hampton Roads Construction Fund, respectively. Consequently, the new sales and use rate is made up of a 1.0 percent local tax rate as well as a 4.3 state tax rate for most localities and a 5.0 percent state tax rate for localities associated with transportation commissions.

¹ The *Code* refers to school districts. The Virginia Department of Education refers to school divisions. Colonial Beach and West Point are the only towns with school divisions. Obviously, the *Code* is referring to those towns.

STATE MOTOR FUELS TAX ON DISTRIBUTORS

An additional *state tax* that applies only to specific localities is the fuel distribution license tax. It is a *state tax* on distributors of motor fuels to retailers in qualifying localities. Under § 58.1-2295 a *state tax* of 2.1 percent may be imposed on any distributor in a qualifying locality in the business of selling fuels at wholesale to retail dealers for retail sale within the qualifying locality. To be eligible a locality must be: (i) any county or city that is a member of a transportation district in which a rail commuter mass transport system and a bus commuter mass transport system are owned or operated by an agency as defined in § 15.2-4502, or (ii) any county or city that is a member of a transportation district subject to § 15.2-4515 and is contiguous to the Northern Virginia Transportation District. In addition, § 58.1-1722 excludes the amount of the tax imposed and collected by the distributor from the distributor's gross receipts for purposes of BPOI taxes imposed under Chapter 37 (§ 58.1-3700 et seq.).

The 2.1 percent *state tax* is imposed in 11 localities that belong to 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 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 Omnlink.

House Bill 2313, Chapter 766, authorized the *state tax* in certain localities in the Hampton Roads Planning District. These are the counties of Isle of Wight, James City, Southampton, and York, and the cities of Chesapeake, Hampton, Franklin, Newport News, Norfolk, Suffolk, Virginia Beach, Williamsburg, Poquoson, and Portsmouth. The tax began on July 1, 2013.

BANK FRANCHISE TAX

The bank franchise tax, also known as the bank stock tax, accounted for 0.7 percent of city tax revenue in fiscal year 2016, 0.5 percent of county tax revenue, and 4.0 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.

The state of Virginia levies a bank franchise tax on all banks in Virginia at a rate of \$1 on each \$100 of net capital (§ 58.1-1204). Net capital is defined and its computation explained in § 58.1-1205. According to this section, net capital is determined by adding together a bank's

capital, surplus, undivided profits, and one half of any reserve for loan losses net of applicable deferred tax to obtain gross capital and deducting therefrom (i) the assessed value of real estate as provided in § 58.1-1206, (ii) the book value of tangible personal property under § 58.1-1206, (iii) the pro rata share of government obligations as set forth in § 58.1-1206, (iv) the capital accounts of any bank subsidiaries under § 58.1-1206, (v) the amount of any reserve for marketable securities valuation which is included in capital, surplus and undivided profits as defined hereinabove to the extent that such reserve reflects the difference between the book value and the market value of such marketable securities on December 31 next preceding the date for filing the bank's return under § 58.1-1207, and (vi) the value of goodwill described under subdivision A 5 of § 58.1-1206.

Cities (§ 58.1-1208), counties (§ 58.1-1210), and incorporated towns (§ 58.1-1209) are permitted to charge an additional franchise tax of 80 percent of the state rate of taxation. If a locality imposes the local tax, then a bank is entitled to a credit against the state franchise tax equal to the total amount of local franchise tax paid (§ 58.1-1213). All localities that impose the bank franchise tax do so at the maximum rate allowed by statute.

If a bank has branches in more than one taxable subdivision (that is, city, county, or incorporated town), the tax imposed by the subdivision must be in the proportion of the taxable value of the net capital based on the total deposits of the bank or banks located inside the taxing subdivision to the total deposits in Virginia of the bank as of the end of the preceding year (§ 58.1-1211).

The survey asked whether a locality levied a bank tax. Of those localities that answered, all cities, 86 counties, and 115 towns answered affirmatively. The number of counties responding positively contrasts with the number of counties that reported receiving money from the tax in the Auditor of Public Accounts' *Comparative Report*. The reported disparity may be because a number of counties answered positively for having the tax when they actually only processed forms for towns having the tax. A list of localities that reported imposing the tax can be found in **Table 19.1**.

COMMUNICATIONS SALES AND USE TAX

In 2006, legislation enacted by the General Assembly, House Bill 568, replaced many state and local taxes and fees on communications services with a flat 5 percent rate. The tax is collected from consumers by their service providers and is then remitted to the Virginia Department of Taxation. The department then distributes the monies to the localities on a percentage basis derived from their participation in the local taxes which the new flat tax superseded. The communication sales and use tax is a *state tax* not a local tax. Beginning in FY 2010 the Auditor of Public Accounts reported the proceeds as part of noncategorical state aid to localities.

The communications sales and use tax replaced a variety of local taxes: the consumer utility tax on land line and wireless telephone service, the local E-911 tax on land line

telephone service, a portion of the BPOL tax assessed on public service companies by certain localities that impose the tax at a rate higher than 0.5 percent, the local video programming excise tax on cable television services, and the local consumer utility tax on cable television service.

The communications sales and use tax does not affect several related taxes: the state E-911 fee on wireless telephone service; the public rights-of-way use fee on land line telephone service; and the local tax of 0.5 percent on public service companies (also called the utility license tax).

Table 19.2 presents a listing of the localities that received distributions from the communications sales and use tax in fiscal year 2016. The information was taken from Table 5.6 of the Virginia Department of Taxation's *Annual Report, Fiscal Year 2016*, the latest year available.

SHORT-TERM DAILY RENTAL TAX

In 2010 the General Assembly modified short-term rental property classifications. Short-term rental property can once again be included in merchants' capital as a separate classification. Consequently, localities may tax this property either as merchants' capital or short-term rental property ,

but not as both. Whether considered under the merchants' capital tax or the short-term property tax, the category of property shall not be considered tangible personal property for purposes of taxation.

The new law maintains the usual exclusions. Therefore, the category of short-term rental property still excludes "(i) trailers as defined in § 46.2-100, and (ii) other tangible personal property required to be licensed or registered with the Department of Motor Vehicles, Department of Game and Inland Fisheries, or Department of Aviation (§ 58.1-3510.4)." The most important exception listed is motor vehicles for rent. These fall under the merchants' capital tax as a separate classification, discussed in Section 8.

For purposes of taxation under the short-term rental tax, property is classified into two types: short-term rental property and heavy equipment short-term rental property (§ 58.1-3510.6). Short-term rental property may be taxed at 1 percent of gross receipts. Heavy equipment short-term rental property may be taxed up to 1.5 percent of gross receipts. **Table 19.3** lists the 21 cities, 18 counties, and 2 towns that reported having the short-term rental tax.



Table 19.1
Localities Reporting That They Levy a Bank Franchise Tax, 2017

Cities (Note: All cities responded to the survey.)				
Alexandria	Falls Church	Manassas Park	Roanoke	
Bristol	Franklin	Martinsville	Salem	
Buena Vista	Fredericksburg	Newport News	Staunton	
Charlottesville	Galax	Norfolk	Suffolk	
Chesapeake	Hampton	Norton	Virginia Beach	
Colonial Heights	Harrisonburg	Petersburg	Waynesboro	
Covington	Hopewell	Poquoson	Williamsburg	
Danville	Lexington	Portsmouth	Winchester	
Emporia	Lynchburg	Radford		
Fairfax	Manassas	Richmond		
Counties (Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)				
Accomack	Chesterfield	Isle of Wight	Orange	Warren
Albemarle	Craig	James City	Page	Washington
Alleghany	Culpeper	King & Queen	Patrick	Westmoreland
Amelia	Cumberland	King George	Pittsylvania	Wise
Amherst	Dinwiddie	King William	Powhatan	Wythe
Appomattox	Fairfax	Lancaster	Prince George	York
Arlington	Fauquier	Lee	Prince William	
Augusta	Floyd	Loudoun	Pulaski	
Bath	Fluvanna	Louisa	Rappahannock	
Bedford	Franklin	Lunenburg	Roanoke	
Bland	Frederick	Madison	Rockbridge	
Botetourt	Giles	Mathews	Rockingham	
Brunswick	Gloucester	Mecklenburg	Russell	
Buchanan	Goochland	Middlesex	Shenandoah	
Buckingham	Grayson	Montgomery	Smyth	
Campbell	Greene	Nelson	Southampton	
Caroline	Hanover	New Kent	Spotsylvania	
Carroll	Henrico	Northampton	Stafford	
Charles City	Henry	Northumberland	Sussex	
Charlotte	Highland	Nottoway	Tazewell	
Towns (Note: Towns that answered "not applicable" are excluded. For a listing of respondents and non-respondents, see Appendix B.)				
Abingdon	Chilhowie	Gordonsville	Narrows	Tazewell
Accomac	Christiansburg	Gretna	New Market	The Plains
Altavista	Clarksville	Grottoes	Onancock	Timberville
Amherst	Cleveland	Grundy	Orange	Urbanna
Appalachia	Clifton Forge	Haymarket	Pembroke	Victoria
Appomattox	Clintwood	Haysi	Pulaski	Vienna
Ashland	Coeburn	Herndon	Purcellville	Vinton
Bedford	Colonial Beach	Hillsville	Quantico	Wakefield
Berryville	Courtland	Honaker	Remington	Warrenton
Big Stone Gap	Craigsville	Independence	Richlands	Warsaw
Blacksburg	Culpeper	Kenbridge	Rocky Mount	West Point
Blackstone	Damascus	Keysville	Rural Retreat	Windsor
Bluefield	Dayton	Kilmarnock	Saint Paul	Wise
Boones Mill	Dillwyn	Lawrenceville	Saltville	Woodstock
Boyce	Drakes Branch	Lebanon	Scottsville	Wytheville
Boydton	Dublin	Leesburg	Smithfield	
Bridgewater	Dumfries	Louisa	South Boston	
Broadway	Eastville	Lovettsville	South Hill	
Brookneal	Edinburg	Luray	Stanley	
Buchanan	Elkton	Marion	Stephens City	
Cape Charles	Farmville	McKenney	Stony Creek	
Cedar Bluff	Floyd	Middleburg	Strasburg	
Charlotte Court House	Front Royal	Mineral	Stuart	
Chase City	Gate City	Montross	Surry	
Chatham	Glade Spring	Mount Jackson	Tappahannock	

Table 19.2
Localities Receiving Communications Sales and Use Tax Distributions, FY 2016

Cities			
Alexandria	Falls Church	Manassas Park	Roanoke City
Bristol	Franklin City	Martinsville	Salem
Buena Vista	Fredericksburg	Newport News	Staunton
Charlottesville	Galax	Norfolk	Suffolk
Chesapeake	Hampton	Norton	Virginia Beach
Colonial Heights	Harrisonburg	Petersburg	Waynesboro
Covington	Hopewell	Poquoson	Williamsburg
Danville	Lexington	Portsmouth	Winchester
Emporia	Lynchburg	Radford	
Fairfax City	Manassas	Richmond City	
Counties			
Accomack	Dickenson	Lancaster	Richmond County
Albemarle	Dinwiddie	Lee	Roanoke County
Alleghany	Essex	Loudoun	Rockbridge
Amelia	Fairfax County	Louisa	Rockingham
Amherst	Fauquier	Lunenburg	Russell
Appomattox	Floyd	Madison	Scott
Arlington	Fluvanna	Mathews	Shenandoah
Augusta	Franklin County	Mecklenburg	Smyth
Bath	Frederick	Middlesex	Southampton
Bedford County	Giles	Montgomery	Spotsylvania
Bland	Gloucester	Nelson	Stafford
Botetourt	Goochland	New Kent	Surry
Brunswick	Grayson	Northampton	Sussex
Buchanan	Greene	Northumberland	Tazewell
Buckingham	Greensville	Nottoway	Warren
Campbell	Halifax	Orange	Washington
Caroline	Hanover	Page	Westmoreland
Carroll	Henrico	Patrick	Wise
Charles City	Henry	Pittsylvania	Wythe
Charlotte	Highland	Powhatan	York
Chesterfield	Isle Of Wight	Prince Edward	
Clarke	James City	Prince George	
Craig	King And Queen	Prince William	
Culpeper	King George	Pulaski	
Cumberland	King William	Rappahannock	
Towns			
Abingdon	Burkeville	Edinburg	Irvington
Accomac	Cape Charles	Elkton	Ivor
Alberta	Cedar Bluff	Farmville	Jarratt
Altavista	Charlotte Court House	Fincastle	Jonesville
Amherst	Chase City	Floyd	Kenbridge
Appalachia	Chatham	Fries	Keysville
Appomattox	Chilhowie	Front Royal	Kilmarnock
Ashland	Chincoteague	Gate City	La Crosse
Bedford	Christiansburg	Glade Spring	Lawrenceville
Berryville	Clarksville	Glasgow	Lebanon
Big Stone Gap	Cleveland	Gordonsville	Leesburg
Blacksburg	Clifton	Goshen	Louisa
Blackstone	Clifton Forge	Gretna	Lovettsville
Bloxom	Clintwood	Grottoes	Luray
Bluefield	Coeburn	Grundy	Marion
Boones Mill	Colonial Beach	Halifax	McKenney
Bowling Green	Courtland	Hamilton	Melfa
Boyce	Crewe	Haymarket	Middleburg
Boydton	Culpeper	Haysi	Middletown
Boykins	Damascus	Herndon	Mineral
Bridgewater	Dayton	Hillsville	Monterey
Broadnax	Dillwyn	Honaker	Montross
Broadway	Drakes Branch	Hurt	Mount Jackson
Brookneal	Dublin	Independence	Narrows
Buchanan	Dumfries	Iron Gate	New Castle

Table 19.2 Localities Receiving Communications Sales and Use Tax Distributions, FY 2016 (continued)

Towns (continued)			
New Market	Pound	Smithfield	Vinton
Newsoms	Pulaski	South Boston	Wachapreague
Nickelsville	Purcellville	South Hill	Wakefield
Occoquan	Quantico	Stanardsville	Warrenton
Onancock	Remington	Stanley	Warsaw
Onley	Rich Creek	Stephens City	Washington
Orange	Ridgeway	Strasburg	Waverly
Painter	Rocky Mount	Stuart	Weber City
Parksley	Round Hill	Tappahannock	West Point
Pearisburg	Rural Retreat	Tazewell	White Stone
Pembroke	Saint Charles	Timberville	Windsor
Pennington Gap	Saint Paul	Troutville	Wise
Phenix	Saltville	Urbanna	Woodstock
Pocahontas	Scottsville	Victoria	Wytheville
Port Royal	Shenandoah	Vienna	

Source: Virginia Department of Taxation, *Annual Report, Fiscal Year 2016*, Table 5.6. <http://www.tax.virginia.gov/annual-reports>.

Table 19.3
Short-Term Daily Rental Tax, 2017*

Locality	Daily Rental Tax Rate (%)	
	Light Equipment	Heavy Equipment
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)		
Alexandria	1.0	1.5
Charlottesville	1.0	1.0
Chesapeake	1.0	1.5
Danville	1.0	...
Falls Church	1.0	1.0
Fredericksburg	1.0	1.0
Hampton	1.0	1.0
Harrisonburg	1.0	1.5
Lexington	1.0	1.0
Martinsville	0.5	0.5
Newport News	1.0	1.0
Norfolk	1.0	1.5
Poquoson	3.0	...
Portsmouth	1.0	1.0
Richmond	1.0	1.5
Roanoke	1.0	1.5
Salem	1.0	1.0
Staunton	1.0	1.5
Virginia Beach	1.0	1.5
Waynesboro	1.0	...
Winchester	1.0	...
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)		
Albemarle	1.0	1.0
Arlington	1.0	1.0
Buckingham	1.0	...
Chesterfield	1.0	1.5
Fairfax	1.0	1.0
Frederick	1.0	1.5
Goochland	1.0	1.5
Henrico	1.0	1.0
King William	1.0	1.5
Lancaster	1.0	1.0
Loudoun	1.0	1.0
Pittsylvania	1.0	...
Powhatan	1.0	1.0
Prince George	1.0	...
Prince William	1.0	1.5
Spotsylvania	1.0	...
Stafford	1.0	1.0
York	1.0	1.0
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.)		
Cape Charles	1.0	1.0
Leesburg	1.0	...

N/A Not applicable.

... No response.

* As noted in the text for Section 19, the tax excludes motor vehicles for rent.

Section 20

Refuse and Recycling Collection Fees, 2017

Many 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 four tables covering regular refuse pick up, tipping fees, recycling, and pickup of miscellaneous refuse items.

REFUSE COLLECTION

Table 20.1 shows information reported on refuse collection by all 38 cities, and by 25 counties and 105 towns. The table contains information on frequency of collection, collection fees and private contracting. There are three methods of operation. Some Virginia localities levy a specific refuse collection service fee for the costs of collection. Others pay for collection costs with general tax revenues. Finally some localities provide no service; instead, they leave refuse collection to private contractors.

A majority of cities and counties provide basic residential services on a weekly basis. Only the city of Fredericksburg and the counties of Arlington, Chesterfield, and Halifax offer regular collections more frequently.

Regarding fees, 30 cities, 11 counties, and 64 towns reported imposing a residential refuse collection service fee. Eleven cities, 8 counties, and 43 towns contracted with private firms for refuse collection. The text table below shows this breakdown.

Residential Refuse Collection, 2017

	Cities	Counties	Towns
Refuse fee	30	11	64
Private contract	11	8	43

Table 20.2 shows tipping fees charged by various localities to dump trash at landfills and waste transfer stations.

Localities reporting imposing such fees included 13 cities, 36 counties, and 7 towns.

RECYCLING PROGRAMS

Table 20.3 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 with a private firm. Table 20.3 shows which localities offer collection of recyclables and which contract for collection with a private firm. It also shows the monthly fees associated with collecting recyclables.

Of the total survey respondents, 38 cities, 83 counties, and 71 towns reported having some form of recycling activity. Seventeen cities provided recycling collection directly, and 21 contracted it out. Thirty-eight counties provided services directly, while 45 contracted them out. Of the towns, 9 had their services provided by their host county, 28 provided direct services, and 34 contracted for services. The text table below shows this breakdown.

Residential Recycling Programs, 2017

	Cities	Counties	Towns
Direct service	17	38	28
Contracted service	21	45	34

For localities that charged a service fee, the amount ranged anywhere from \$1.33 to \$15 per month.

MISCELLANEOUS REFUSE ITEMS

Table 20.4 covers any items requiring special pick up. Thirteen cities, 28 counties, and 19 towns provided detail on collection fees for such special refuse items.



**Table 20.1
Refuse Collection Fees, 2017**

Locality	Frequency of Collections per Week	Collection Fee (Dollars Per Month Unless Otherwise Stated)	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: \$176.50 Semiannually C I: N/A	
Bristol	R: 1 C I: Varies	R: \$18 C I: Varies	No
Buena Vista	R: 1 C I: 2	R: \$17 C I: \$23.87 minimum	No
Charlottesville	R: 1 C I: Every 6 days	R: Sticker: 32 gallon annual: \$94.50; 50 gallon annual: \$147.50; 64 gallon annual: \$189.00; 96 gallon annual: \$283.50 C I: Same as residential	No
Chesapeake	R: 1 C I: N/A	R: N/A C I: N/A	Yes
Colonial Heights	R: 1 C I: 1	R: \$26.50 per 2 month period C I: \$26.50 per 2 month period	Yes
Covington	R: 1 C I: Varies	R: \$20.00 C I: \$23.73 minimum or \$7.62/cubic yard	No
Danville	R: 1 C I: N/A	R: \$16.50 C I: N/A	Yes
Emporia	R: 1 C I: Varies	R: \$20.50 C I: Varies	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	Yes
Franklin	R: 1 C I: 1	R: \$38 C I: \$52.61-\$61.90	No
Fredericksburg	R: 2 C I: 2	R: \$40.90; \$33.40 for high density C I: \$44.90 bimonthly	No
Galax	R: 1 C I: 2	R: \$8 C I: \$16	No
Hampton	R: 1 C I: 1	R: N/A C I: \$5.88 weekly for recyclers \$11.63 weekly for non-recyclers	No
Harrisonburg	R: 1 C I: daily	R: \$10 C I: \$32.40 - \$260	No
Hopewell	R: 1 C I: 1	R: \$20.65 C I: \$24.06	Yes
Lexington	R: 1 C I: 3-6	R: N/A C I: Based on business type	No
Lynchburg	R: 1 C I: 1	R: Tags: \$0.77 per 32 gallon; \$1.54 per 64 gallon plus \$60 annual C I: Tags: \$0.77 per 32 gallon; \$1.54 per 64 gallon plus \$60 annual	No
Manassas	R: 1: detached; 2: townhouse/mobile home C I: N/A	R: \$26.59: detached; \$27.88: townhouse/mobile home C I: N/A	No
Manassas Park	R: 1 C I: N/A	R: \$19.28 C I: N/A	Yes
Martinsville	R: 1 C I: Varies	R: \$18.50 C I: \$26.00 per container	No
Newport News	R: 1 C I: N/A	R: \$5.52 per 60 gallon; \$6.90 per 90 gallon C I: N/A	Yes
Norfolk	R: 1 C I: 1-5	R: \$28.01 minimum C I: \$61.18 to \$151.64	No
Norton	R: 1 C I: Varies	R: \$12 C I: \$18-\$228	No

N/A Not applicable.

Key to abbreviations: R: Residential; C: Commercial; I: Industrial

Table 20.1 Refuse Collection Fees, 2017 (continued)

Locality	Frequency of Collections per Week	Collection Fee (Dollars Per Month Unless Otherwise Stated)	Locality Contracts with Private Firm(s) for Refuse Collection
Cities (continued)			
Petersburg	R: 1 C I: Varies	R: \$12 C I: \$18 to \$228	Yes
Poquoson	R: 1 C I: N/A	R: Varies C I: N/A	Yes
Portsmouth	R: Varies C I: Varies	R: \$33 C I: Varies	No
Radford	R: 1 C I: Varies	R: \$20 C I: Varies	No
Richmond	R: 1 C I: 1	R: \$17.50 C I: \$17.50	No
Roanoke	R: 1 C I: Varies	R: N/A C I: Daily: \$120 large businesses; \$70 small businesses	No
Salem	R: 1 C I: 1	R: N/A C I: \$10 per dump; \$5 per dump recycling participants	Yes
Staunton	R: 1 C I: 4	R: \$15 C I: Up to \$91.56	No
Suffolk	R: 1 C I: 1	R: \$17.50 C I: \$17.50	No
Virginia Beach	R: 1 C I: N/A	R: \$21.36 C I: N/A	No
Waynesboro	R: 1 C I: Varies	R: \$14.50 C I: Varies	No
Williamsburg	R: 1 C I: N/A	R: N/A C I: N/A	Yes
Winchester	R: 1 C I: 1	R: \$5 C I: \$5	No
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)			
Alleghany	R: 1 C I: 1-5	R: N/A C I: Free first pickup; \$30 for addl. pickup	No
Amherst	R: 1 C I: 1	R: \$4.50 C I: \$6.50	Yes
Arlington	R: 2 C I: N/A	R: \$232.60 per year C I: N/A	Yes
Bath	R: N/A C I: 1	R: N/A C I: N/A	Yes
Bland	R: 1 C I: N/A	R: \$36 quarterly C I: N/A	Yes
Brunswick	R: Varies C I: Varies	R: N/A C I: Varies	No
Buchanan	R: 1 C I: 1	R: N/A C I: \$4 per cubic yard	Yes
Buckingham	R: N/A ^a 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	No
Chesterfield	R: 2 C I: NA	R: \$2 per bag or 32 gallon can C I: N/A	No

N/A Not applicable.

Key to abbreviations: R: Residential; C: Commercial; I: Industrial

^a Buckingham County provides collection sites, not collection service.

Table 20.1 Refuse Collection Fees, 2017 (continued)

Locality	Frequency of Collections per Week	Collection Fee (Dollars Per Month Unless Otherwise Stated)	Locality Contracts with Private Firm(s) for Refuse Collection
Counties (continued)			
Dickenson	R: 1 C I: 1	R: N/A C I: N/A	No
Fairfax	R: 1 ^b C I: 1	R: \$28.75 C I: \$28.75	No
Floyd ^c	R: N/A C I: N/A	R: N/A C I: N/A	No
Frederick ^d	R: N/A C I: N/A	R: N/A C I: N/A	Yes
Giles	R: 1 C I: 1	R: \$13.75 C I: \$25	No
Grayson	R: 1 C I: 1	R: \$3 per week C I: Varies	No
Halifax	R: 2-3 C I: N/A	R: N/A C I: N/A	No
Henrico	R: 1 C I: 1	R: \$15 C I: \$15	No
Highland ^e	R: N/A C I: N/A	R: \$12.50 C I: \$6.25-\$25	No
Pulaski	R: 1 C I: 1	R: \$13 C I: 6 cu. yd. dumpster: \$15 per mo. rental, \$28 to empty	No
Roanoke	R: 1 C I: 1	R: N/A C I: N/A	No
Rockingham ^f	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: \$54.40 per 4 cu. yd. container \$81.60 per 6 cu. yd. container	Yes
Wythe ^g	R: N/A C I: N/A	R: N/A C I: N/A	No
York	R: 1 C I: 1	R: \$17.50 per can C I: \$17.50 per can	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	R: 1 C I: N/A	R: \$12 C I: N/A	No
Altavista	R: 1 C I: 1	R: N/A C I: Done by Campbell County	No
Amherst	R: 1 C I: Varies	R: \$7.10 C I: Varies	Yes
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
Bedford	R: 1 C I: 1	R: \$18 C I: \$32	No
Berryville	R: 1 C I: 2	R: N/A C I: N/A	Yes
Big Stone Gap	R: 1 C I: 5	R: \$10 C I: \$10 per pickup	No
Blacksburg	R: 1 C I: Varies	R: \$22.84 per cart C I: \$22.84 per cart	Yes
Blackstone	R: 2 C I: 3	R: \$14 C I: \$28	No

N/A Not applicable.

Key to abbreviations: R: Residential; C: Commercial; I: Industrial

^b In Fairfax County, only about 15 percent of residents are involved in county system.^c Floyd County provides collection sites, not collection service.^d Frederick County provides collection sites, not collection service.^e Highland County provides collection sites, not collection service.^f Rockingham County provides collection sites, not collection service.^g Wythe County provides collection sites, not collection service.

Table 20.1 Refuse Collection Fees, 2017 (continued)

Locality	Frequency of Collections per Week	Collection Fee (Dollars Per Month Unless Otherwise Stated)	Locality Contracts with Private Firm(s) for Refuse Collection
Towns (continued)			
Bluefield	R: 1 C I: 2-5	R: \$12.00 C I: \$14 minimum	No
Bowling Green	R: 1 C I: N/A	R: \$30 bimonthly C I: N/A	No
Boyce	R: 1 C I: 1	R: N/A C I: N/A	Yes
Boykins	R: 1 C I: 2	R: \$4.50 C I: \$6-\$25	No
Bridgewater	R: 2 C I: 2	R: \$16.37 C I: \$16.37	No
Broadway	R: 1 C I: N/A	R: \$26.50 bimonthly C I: N/A	Yes
Brookneal	R: 1 C I: 2	R: N/A C I: \$15-\$150	No
Buchanan	R: 1 C I: 2	R: \$18 C I: \$26	Yes
Cape Charles	R: 1 C I: 1	R: \$14.06 C I: \$14.06	Yes
Cedar Bluff	R: 1 C I: 3	R: \$11 C I: \$33	No
Chase City	R: 2 C I: 1-2	R: \$8 C I: \$14-\$28	No
Chatham	R: 2 C I: 2	R: \$12 C I: \$13-\$16	Yes
Chilhowie	R: 1 C I: N/A	R: \$13 inside corp. limits; \$15 outside C I: N/A	Yes
Christiansburg	R: 1 C I: 3	R: \$17 C I: Varies	No
Clarksville	R: 1 C I: 2-5	R: \$18 bimonthly C I: \$30-\$75 bimonthly	No
Clintwood	R: 1 C I: 1-5	R: \$7 C I: \$10 minimum, regular pickup \$32 minimum, bins	No
Coeburn	R: 1 C I: Varies	R: \$9 C I: Varies	No
Colonial Beach	R: 1 C I: 1	R: N/A C I: N/A	No
Courtland	R: 1 C I: 1	R: \$3 C I: \$5	No
Culpeper	R: 1 C I: 1	R: \$2 C I: \$13 per cart	No
Dayton	R: 1 C I: 1	R: \$18 C I: \$18	Yes
Drakes Branch	R: 1 C I: 1	R: N/A C I: N/A	No
Dublin	R: 1 C I: Varies	R: \$11 C I: \$23; \$15 dumpster rent	No
Dumfries	R: 1 C I: N/A	R: N/A C I: N/A	Yes
Edinburg	R: 1 C I: 1	R: \$9.50 C I: \$9.50	Yes

N/A Not applicable.

Key to abbreviations: R: Residential; C: Commercial; I: Industrial

Table 20.1 Refuse Collection Fees, 2017 (continued)

Locality	Frequency of Collections per Week	Collection Fee (Dollars Per Month Unless Otherwise Stated)	Locality Contracts with Private Firm(s) for Refuse Collection
Towns (continued)			
Farmville	R: 1 C I: 2	R: \$10 C I: \$10	No
Floyd	R: 2 C I: 2	R: N/A C I: N/A	No
Front Royal	R: 1 C I: 1-2	R: \$14.10 for 96 gal. can; \$12 for 32 gal. C I: \$273 to \$416	No
Gate City	R: 1 C I: 1	R: \$10 C I: \$15	No
Glade Spring	R: 1 C I: 1	R: \$7 C I: \$7 minimum	No
Gordonsville	R: 1 C I: 1	R: N/A C I: N/A	Yes
Gretna	R: 1 C I: Varies	R: \$16 bimonthly C I: \$16 bimonthly plus cost by container	No
Grottoes	R: 1 C I: 1	R: \$24.42 bimonthly C I: \$24.42 bimonthly	Yes
Grundy	R: 1 C I: 1-5	R: \$8 C I: \$48-\$240	No
Hamilton	R: 1 C I: 1	R: N/A C I: N/A	Yes
Haymarket	R: 2 C I: N/A	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
Honaker	R: 1 C I: 1	R: \$15 C I: \$15 minimum	No
Independence	R: N/A C I: 1	R: N/A C I: N/A	No
Ivor	R: 1 C I: 1	R: N/A C I: N/A	No
Kenbridge	R: 1 C I: 2	R: \$15.85 C I: \$23.73	No
Keysville	R: 1 C I: N/A	R: N/A C I: N/A	No
La Crosse	R: 1 C I: 2	R: \$12 C I: \$73 per dumpster	No
Lawrenceville	R: 2 C I: 4	R: \$10 C I: \$50 per container	No
Lebanon	R: 1 C I: As required	R: \$7.40 C: \$14.40	No
Leesburg	R: 2 C I: 1-5	R: N/A C I: N/A	Yes
Louisa	R: 2 C I: 2	R: N/A C I: \$11.25-\$20	No
Lovettsville	R: 1 C I: 1	R: N/A C I: \$4.95 per quarter	No
Luray	R: 1 C I: 1	R: \$8.75 per container C I: \$11.75 per container	Yes
Marion	R: 1 C I: N/A	R: \$15 C I: N/A	No
McKenney	R: 1 C I: N/A	R: N/A C I: N/A	No
Middleburg	R: 1 C I: N/A	R: N/A C I: N/A	Yes
Mineral	R: 1 C I: 1	R: \$0 in town; \$26.67 out of town C I: N/A	No
Montross	R: 1 C I: 2	R: \$12.50 C I: Varies by container size	Yes

N/A Not applicable.

Key to abbreviations: R: Residential; C: Commercial; I: Industrial

Table 20.1 Refuse Collection Fees, 2017 (continued)

Locality	Frequency of Collections per Week	Collection Fee (Dollars Per Month Unless Otherwise Stated)	Locality Contracts with Private Firm(s) for Refuse Collection
Towns (continued)			
Mount Jackson	R: 1 C I: 1	R: \$11.20 C I: \$13.35	No
Narrows	R: 1 C I: Varies	R: N/A C I: N/A	No
Nassawadox	R: 1 C I: N/A	R: N/A C I: N/A	Yes
New Market	R: 1 C I: 1	R: \$11 C I: \$11	Yes
Occoquan	R: 1 C I: 1	R: N/A C I: N/A	Yes
Onancock	R: 1 C I: N/A	R: \$120 annually C I: N/A	Yes
Orange	R: 2 C I: 2	R: \$5.50 C I: \$40 minimum	No
Pamplin	R: 2 C I: 2	R: N/A C I: N/A	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	No
Richlands	R: 1 C I: Varies	R: \$10 C I: \$12.75 to \$63.75	No
Rocky Mount	R: 1 C I: 1	R: \$4.98 C I: \$10	No
Round Hill	R: 1 C I: 1	R: N/A C I: N/A	Yes
Rural Retreat	R: 1 C I: N/A	R: \$2 C I: N/A	No
Saint Paul	R: 1 C I: Varies	R: \$8.50 C I: Varies	No
Saltville	R: 1 C I: N/A	R: \$13 C I: N/A	Yes
Smithfield	R: 1 C I: 1	R: N/A C I: N/A	Yes
South Boston	R: 1 C I: Varies	R: N/A C I: \$100 to \$200 per year	No
South Hill	R: 1 C I: Varies	R: \$15 C I: Varies	Yes
Stanley	R: 1 C I: 1	R: \$12.50-\$14.50 C I: \$13.50	Yes
Stephens City	R: 1 C I: 1	R: N/A C I: N/A	Yes
Stony Creek	R: 2 C I: 2	R: N/A C I: N/A	Yes
Strasburg	R: 1 C I: N/A	R: \$8.95 C I: N/A	Yes
Stuart	R: 1 C I: 1	R: \$10.20 C I: \$18.61	No
Tappahannock	R: 2 C I: 2	R: \$5 C I: \$10; \$20 for dumpsters	No
Tazewell	R: 1 C I: 1	R: \$13 C I: \$19.50	No
Timberville	R: 1 C I: 1	R: \$26 bimonthly C I: \$32.66 bimonthly	Yes
Urbanna	R: 3 C I: N/A	R: N/A C I: N/A	Yes
Victoria	R: 1 C I: 1	R: \$10 C I: \$13	No
Vienna	R: 1 C I: 1	R: N/A C I: N/A	Yes

N/A Not applicable.

Key to abbreviations: R: Residential; C: Commercial; I: Industrial

Table 20.1 Refuse Collection Fees, 2017 (continued)

Locality	Frequency of Collections per Week	Collection Fee (Dollars Per Month Unless Otherwise Stated)	Locality Contracts with Private Firm(s) for Refuse Collection
Towns (continued)			
Vinton	R: 1 C I: 2	R: N/A C I: N/A	No
Wachapreague	R: 1 C I: 1	R: N/A C I: N/A	No
Wakefield	R: 1 C I: 1	R: \$6.00 C I: \$6.00	Yes
Warrenton	R: 2 C I: 2	R: N/A C I: N/A	No
Warsaw	R: 2 C I: Varies	R: N/A C I: \$15	No
West Point	R: 1 C I: 1 (if grandfathered)	R: \$20 C I: \$20	No
Windsor	R: 1 C I: 1	R: N/A C I: N/A	Yes
Wise	R: 1 C I: Varies	R: \$12 C I: \$24 per pickup	No
Woodstock	R: 1 C I: 1	R: \$8 C I: \$10.14	Yes
Wytheville	R: 1 C I: N/A	R: \$1 per 13 gallon bag; \$2 per 32 gallon bag; \$50 annual decal C I: N/A	No

N/A Not applicable.

Key to abbreviations: R: Residential; C: Commercial; I: Industrial

Table 20.2
Refuse Collection Tipping Fees, 2017

Locality	Tipping Fee		
Cities (Note: All cities responded to the survey.)			
Bristol	\$30 per ton		
Buena Vista	\$21 per ton for landfill		
Charlottesville	<u>Container Size (cu. yds.)</u>	<u>Compacted</u>	<u>Uncompacted</u>
	2	\$6	\$25
	4	\$12	\$50
	6	\$19	\$75
	8	\$25	\$100
Colonial Heights	\$800 for tractor-trailer load \$600 for tandem-axle truck		
Covington	\$25 for up to 1/4 ton \$30 for over 1/4 ton up to 1/2 ton \$35 for over 1/2 ton up to 3/4 ton \$40 for over 3/4 ton		
Hampton	\$38 per ton		
Lynchburg	\$35 per ton for commercial vehicles; \$25 per ton residential		
Norfolk	\$170 per ton		
Richmond	\$27.38 per ton		
Roanoke	\$45 per ton		
Salem	\$47 per ton business and commercial; \$25 minimum		
Staunton	\$45 per ton		
Waynesboro	\$44 per ton		
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)			
Accomack	\$69.50 per ton		
Augusta	\$45 per ton industrial and commercial \$15 per ton clean wood \$10 per ton mulch		
Bath	\$40 per ton for large firm \$25 per ton for medium firm \$13.36 fee for small firm		
Bedford	\$41 per ton commercial		
Brunswick	\$19 per ton		
Campbell	\$38.75 per ton		
Culpeper	\$50.32 per ton		
Dickenson	\$60 per ton		
Dinwiddie	\$35 per ton over 500 pounds		
Fairfax	\$60 per ton		
Fauquier	\$25 permit fee; \$15 renewal fee; \$5 replacement fee		
Floyd	\$40 per ton for commercial users		
Franklin	\$43 per ton		
Frederick	\$47 per ton commercial \$16 per ton municipal		
Greensville	\$48 per ton municipal \$100 per ton for tires \$10 per ton burnable vegetation		
Hanover	\$50 per ton		
Lee	\$37.50 per ton commercial users \$60 per ton for tires		
Loudoun	\$60 per ton for general municipal and commercial waste \$40 per ton for contract municipal waste \$65 per ton for construction/demolition waste delivered in two-axle vehicles		
Madison	\$65 per ton for rolloffs		
Mecklenburg	\$40 per ton		
Nelson	\$55 per ton		
Northampton	\$65 per ton		
Northumberland	\$28.95 per ton		
Orange	\$52 per ton		
Patrick	\$55 per ton		

Table 20.2 Refuse Collection Tipping Fees, 2017 (continued)

Locality	Tipping Fee
Counties (counties)	
Pittsylvania	\$41 per ton
Prince Edward	\$35 per ton for commercial and institutional users
Pulaski	\$34.50 per ton
Rappahannock	\$43 per ton
Rockbridge	\$52 per ton for commercial users
Rockingham	\$48 per ton
Russell	\$31.56 per ton
Smyth	\$56 per ton
Westmoreland	\$49.77 per ton of construction debris
Wythe	\$52 per ton; minimum \$50 per load
York	\$52 per ton
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.)	
Bedford	\$60 per ton
Boydton	\$60 per ton
Chase City	\$1.84 per cubic yard for commercial dumpsters
Christiansburg	\$54 per ton
Clarksville	\$40 per ton
Front Royal	\$68.25 for weekly containers, including tipping fee
La Crosse	\$1.10 per cubic yard

**Table 20.3
Recycling Collection Fees, 2017**

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. See Table 20.1.
Bristol	Directly	N/A
Buena Vista	Directly	N/A
Charlottesville	Contracted	N/A
Chesapeake	Contracted	N/A
Colonial Heights	Contracted	N/A
Covington	Contracted	N/A
Danville	Directly	\$110 annual fee
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	\$5.88 per week; \$10 for for automated separation
Harrisonburg	Contracted	\$5 - \$15 per month
Hopewell	Directly	N/A
Lexington	Directly	N/A
Lynchburg	Directly	N/A
Manassas	Contracted	Included in refuse fee. See Table 20.1
Manassas Park	Contracted	Included in refuse fee. See Table 20.1
Martinsville	Contracted	N/A
Newport News	Contracted	Included in refuse fee. See Table 20.1.
Norfolk	Directly	\$1.47 per month (separated by customer) \$3.47 per month (automated separation)
Norton	Contracted	N/A
Petersburg	Contracted	Included in refuse fee. See Table 20.1.
Poquoson	Contracted	Included in refuse fee. See Table 20.1.
Portsmouth	Directly	N/A
Radford	Contracted	N/A
Richmond	Contracted	\$1.94 per month
Roanoke	Directly	N/A
Salem	Directly	N/A
Staunton	Directly	N/A
Suffolk	Contracted	Included in refuse fee. See Table 20.1.
Virginia Beach	Contracted	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	Contracted	N/A
Albemarle	Contracted	N/A
Amelia	Contracted	N/A
Amherst	Contracted	N/A
Appomattox	Directly	N/A
Arlington	Contracted	\$44.85 per year included as part of refuse fee. See Table 20.1
Augusta	Directly	N/A
Bath	Contracted	N/A
Bedford	Directly	N/A
Bland	Contracted	N/A
Botetourt	Contracted	N/A
Brunswick	Directly	N/A
Buckingham	Directly	N/A
Campbell	Directly	N/A
Caroline	Directly	N/A
Carroll	Contracted	N/A
Charlotte	Directly	N/A
Chesterfield	Contracted	N/A
Clarke	Directly	N/A
Craig	Contracted	N/A

N/A Not applicable.

Table 20.3 Recycling Collection Fees, 2017 (continued)

Locality	Provided Directly or Contracted	Service Fee
Counties (continued)		
Culpeper	Contracted	N/A
Cumberland	Contracted	N/A
Dinwiddie	Directly	N/A
Essex	Contracted	N/A
Fairfax	Contracted	N/A
Fauquier	Directly	N/A
Floyd	Directly	N/A
Fluvanna	Contracted	N/A
Franklin	Directly	N/A
Frederick	Contracted	N/A
Giles	Directly	N/A
Goochland	Contracted	\$25 per year
Grayson	Directly	N/A
Greene	Directly	N/A
Greensville	Directly	N/A
Halifax	Contracted	N/A
Hanover	Contracted	\$20.50 per year
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	Contracted	N/A
Lancaster	Contracted	N/A
Lee	Directly	N/A
Loudoun	Directly	N/A
Lunenburg	Contracted	N/A
Madison	Contracted	N/A
Mecklenburg	Directly	N/A
Middlesex	Contracted	N/A
Montgomery	Directly	N/A
Nelson	Directly	N/A
New Kent	Contracted	N/A
Northampton	Contracted	N/A
Northumberland	Contracted	N/A
Orange	Contracted	N/A
Page	Directly	N/A
Patrick	Directly	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
Roanoke	Directly	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	N/A
Spotsylvania	Directly	N/A
Stafford	Contracted	\$42.00 per ton, commercial users only
Surry	Directly	N/A
Warren	Directly	N/A
Washington	Directly	N/A
Westmoreland	Contracted	N/A

N/A Not applicable.

Table 20.3 Recycling Collection Fees, 2017 (continued)

Locality	Provided Directly or Contracted	Service Fee
Counties (continued)		
Wise	Contracted	N/A
Wythe	Contracted	N/A
York	Contracted	No fee for dropoff. \$2 for recycling service \$17.50 if bundled with 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	Directly	N/A
Altavista	Contracted	\$15 per month
Appomattox	Directly	N/A
Ashland	Contracted	N/A
Bedford	Directly	\$4
Berryville	Contracted	N/A
Big Stone Gap	Directly	N/A
Blacksburg	Contracted	Included in refuse fee. See Table 20.1.
Blackstone	Directly	N/A
Bluefield	Directly	N/A
Boyce	Contracted	N/A
Boykins	Provided by Southampton County	N/A
Bridgewater	Directly	\$4.54 per month
Broadway	Contracted	Included in refuse fee. See Table 20.1.
Buchanan	Contracted	N/A
Christiansburg	Directly	N/A
Clarksville	Provided by Mecklenburg County	N/A
Clifton Forge	Contracted	N/A
Colonial Beach	Contracted	N/A
Culpeper	Directly	N/A
Dayton	Contracted	Included in refuse fee. See Table 20.1.
Drakes Branch	Directly	N/A
Dublin	Contracted	N/A
Edinburg	Directly	N/A
Elkton	Directly	N/A
Farmville	Directly	N/A
Floyd	Directly	N/A
Front Royal	Directly	Included in refuse fee. See Table 20.1.
Gordonsville	Provided by Orange County	N/A
Gretna	Contracted	N/A
Hamilton	Contracted	N/A
Haymarket	Contracted	N/A
Herndon	Directly	\$16 annually
Hillsville	Contracted	N/A
Independence	Directly	N/A
Ivor	Provided by Southampton County	N/A
Kenbridge	Contracted	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
Luray	Directly	N/A
Marion	Directly	N/A
Middleburg	Contracted	N/A
Mineral	Directly	N/A
Montross	Provided by Westmoreland County	N/A
New Market	Contracted	N/A
Occoquan	Contracted	N/A
Orange	Contracted	N/A

N/A Not applicable.

Table 20.3 Recycling Collection Fees, 2017 (continued)

Locality	Provided Directly or Contracted	Service Fee
Towns (continued)		
Purcellville	Contracted	N/A
Remington	Provided by Fauquier County	N/A
Round Hill	Contracted	N/A
Saint Paul	Provided by Wise County	N/A
Smithfield	Contracted	N/A
South Boston	Directly	N/A
South Hill	Contracted	Included in refuse fee. See Table 20.1
Stephens City	Contracted	N/A
Strasburg	Contracted	\$2.05 per month for bi-weekly service
Tappahannock	Directly	\$5 per month
Timberville	Contracted	N/A
Urbanna	Contracted	N/A
Victoria	Contracted	N/A
Vienna	Contracted	N/A
Vinton	Directly	N/A
Warrenton	Directly	N/A
Warsaw	Provided by Richmond County	N/A
West Point	Directly	N/A
Wise	Directly	N/A
Woodstock	Contracted	N/A
Wytheville	Directly	N/A
N/A Not applicable.		

**Table 20.4
Miscellaneous Refuse Collection Fees, 2017**

Locality	Item	Fee
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)		
Charlottesville	Large item pick up	\$35 for 1st load; \$50 for second; \$100 for subsequent pickups
Colonial Heights	Freon	\$10 per appliance
Covington	Land fill fee for car tires	\$1 each
	Land fill fee for truck tires	\$2 each
	Land fill fee for appliances	\$5 each
Falls Church	Special pick up white goods	\$30 per appliance
	Brush pick up	\$75 per 2 cubic yards
	Brush pick up (special bags)	\$1 per sticker (1 sticker per bag)
Fredericksburg	Pickup truck load	Minimum \$30
Hopewell	Freon	\$10.25 per appliance
Lynchburg	Household waste	\$2.40 per 100 pounds
	Tires	\$2 each
Newport News	Scheduled eviction property	\$250 per truckload
	Unscheduled eviction property	\$300 per truckload
Petersburg	Furniture	\$25
Poquoson	Landscape debris	\$60
	Bulk items (refrigerators, mattresses, etc.)	\$63
Radford	Large load of brush	\$82
	Small load of brush	\$41
	Yard waste	\$6 to \$48
	Appliances	\$29 each
	Furniture (1-3 pieces)	\$35
	Furniture (4-5 pieces)	\$53
	Furniture (6 or more pieces)	\$76
Richmond	Brush and bulk items for immediate pickup	\$100
	Appliances	\$50 each
Winchester	Large items	\$20 each
	Appliances with Freon	\$20 each
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 by county	\$30 for 1st load, \$65 each additional
Arlington	Appliances	\$20 for first item, \$10 each additional
Bedford	Tires	\$2 per tire after 8 tires per year
Campbell	Tires	\$2-\$4 per tire (depends on size)
Caroline	Tires, commercial	\$120 per ton
Chesterfield	Appliances	\$15 per item Freon; \$10 per item non-Freon
	Construction or remodeling debris	\$15 per full-size pickup load
	Residential trash, brush, grass clippings	\$7 per load
	Tires	\$2 each off-rim; \$5 each on-rim;
Culpeper	Freon items (AC, refrigerators, freezers)	\$8.50 each
	Tires	\$4 each (car); \$6 each (truck); \$11 each (oversized)
Fairfax	Large brush loads	\$38 per ton
	Yard debris (1-5 bags)	\$10
	Tires (1-10)	\$3 each
	Appliance with freon or capacitor	\$5
	Bulk loads in plastic or paper bags	\$58 per ton
Fauquier	Mixed waste, commercial and construction	\$46-\$55 per ton
	Separated waste, commercial and const.	\$5-\$160 per ton
	Electronic waste	\$5-\$35 per item
	Appliances with freon	\$10-\$50 per item
	Tree stumps	\$55 per ton
	Tires	\$3-\$75 each (depends on size)
Floyd	Tires, truck	\$3-\$10 each (depends on size)
	Tires, car	\$1 each

Table 20.4 Miscellaneous Refuse Collection Fees, 2017 (continued)

Locality	Item	Fee
Counties (continued)		
Frederick	Computer monitor	\$8
	Computer uninterruptible power source	\$5
	Televisions	Portable: \$12; console: \$20
	Tires	\$0.80 each (car); \$3 each (truck)
Giles	Tires	\$1.50 per tire (up to 19"); \$3.50 per tire (over 19")
	Appliances	\$10 each
Greene Greensville	Yard waste	\$10 per ton
	Tires	\$100 per ton
	Trash	\$48 per ton
Hanover	E-waste (monitors, televisions)	\$10 if recycled
Henrico	Bulk waste	\$43 per pick up
	Vacuum leaf	\$30 per pick up
	Freon recovery	\$15 per item
	Tires, car	\$25 each on rim; \$1 each off rim
Loudoun	Tires, tractor	\$13-\$25 each off rim, depending on size
	Tires, truck	\$2.25 each off rim
	Refrigerated appliances	\$15
	Bulk items	\$29 per ton (1-25 tons) \$25 per ton (26-50 tons) \$20 per ton (51-100 tons) \$15 per ton (100+ tons)
Madison	Tires	\$3 per tire
	Mattress	\$8
	Appliances with freon	\$20 per item
	Furniture items	\$2-\$10 depending on size
Nelson	Tires	\$80 per ton or \$3 each (car), \$12 each (semi-truck), \$12 each (tractor)
	Equipment with freon	\$15 per item
New Kent Patrick	Tires	\$2 each; \$10 each tractor trailer; \$18 each farm tractor
	Appliances	\$5 each
	Couches, chairs	\$3 each
	Recliners, mattresses	\$2 each
Pittsylvania Prince George	Shredded/split tires	\$41 per ton
	Appliances	\$2 each
	Tires	\$1 each
Rockbridge	Entrance fee to landfill	\$3
	Tires, lawn/garden, rec. vehicles	\$1.50
	Tires, car, truck < 20"	\$3 each
	Tires, tractor, truck > 20"	\$16 each
	Tires, heavy equipment	\$186 per ton
Smyth	Cut/chipped tires	\$165 per ton
	Tire, up to 16"	\$2.50 each
	Tire, 17" to 24.5"	\$7.50 each
	Tire, 25" and over	\$13.25 each
Warren	Tires	(< 16") \$1.50 off-rim; \$2.50 on-rim (16"-18.9") \$3 off-rim; \$4 on-rim (19"-24.5") \$6 off-rim; \$16 on-rim
	Stumps and logs	\$30 per ton
	Bulk	\$30
York	Brush	\$25 to \$75
	Tire	\$3 each on rim; \$1.50 each off rim
	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.)	
Berryville	Computers, televisions	\$40
	Refrigerators, air conditioners	\$40
	Stoves, microwaves, water heaters	\$25
Big Stone Gap	Special trash pick up after 1st load	\$25 per load
Blacksburg	Special pick up of bulk items	\$65
Cape Charles	Large items except for refrigerators	\$25 per load
Chase City	Appliances and furniture	\$5 per item
	Large junk, debris	\$5 per item

Table 20.4 Miscellaneous Refuse Collection Fees, 2017 (continued)

Locality	Item	Fee
Towns (continued)		
Christiansburg	Brush	\$25 per load + tipping fee
Clarksville	Appliances and furniture	\$25 per item
Clintwood	Brush or miscellaneous items	\$40 per truck load
Culpeper	Professional business offices tipping fees	\$13 per month per cart
Dayton	Passenger car tires	\$2 each small tire off rim; \$3 each large tire off rim; \$5 each tire on rim
Front Royal	Miscellaneous waste	\$25 for second load; \$50 for each additional load
	Freon coolant	\$15
Gretna	Dumpster	\$10 per 4 yd. load \$15 per 6 yd. load \$20 per 8 yd. load
Herndon	Special trash pickup	\$35 per load
Marion	Air conditioner	\$15 each
	Refrigerator	\$15 each
Saint Paul	Brush	\$25 per load after 1st load
South Boston	Special trash pickup	\$50 per load
Tappahannock	Tree limbs, bushes, etc.	\$20 per load
Warrenton	Appliances with Freon	\$10 per item
Wise	Large item pickups	\$30 per half-load, \$60 full-load
	Leaf collection	\$30 per half-load, \$60 per full-load

Section 21

Residential Water and Sewer Connection and Usage Fees, 2017

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. In most cases, the information in this section does not include fees of service districts that are separate from local governments. For further information about these fees, refer to the Draper Aden Associates report, *The 29th Annual Virginia Water and Wastewater Rate Report, 2017*, found at <http://www.daa.com/resources/>

CONNECTION FEES

In this survey, we asked for the standard charges to connect a locality's pipelines to a residence. The question applies only to residential buildings, including single-family homes, townhouses, apartment buildings, and mobile homes. We asked for the combined fees, so the amount should include connection fees, availability fees, service charges, and any other fee charged by a locality. Connection fees for nonresidential structures were not surveyed because of their complexity.

Table 21.1 provides the water and sewer connection fees for the 26 cities, 51 counties, and 95 towns that reported imposing them. Fee schedules used by localities differ, but in general, charges apply to mains, valves, and meters that are installed by the locality. When an owner or developer

installs all of the necessary equipment, the charge is generally waived. The following text table lists the unweighted mean, median, and first and third quartiles for connection fees for single-family housing for cities and counties.

Residential Water and Sewer Combined Connection Fees for Cities and Counties, 2017

	Cities		Counties	
	Water	Sewer	Water	Sewer
Unweighted mean	\$2,927	\$3,942	\$4,084	\$5,464
Median	2,370	4,000	4,000	3,975
1st quartile	900	1,575	1,278	1,889
3rd quartile	3,689	5,414	5,498	7,875

USAGE FEES

Table 21.2 lists water and sewer usage fees for 36 cities, 55 counties, and 102 towns. The fees are often multi-tiered with the first several thousand gallons charged at a higher unit rate and the remaining amount at a lower basis. However, the opposite charging method, a multi-tiered system with the first usage charged at a lower rate than later usage, is also 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 visit their web site if applicable.



Table 21.1
Residential Water and Sewer Connection Fees, 2017

Locality	Water (\$)				Sewer (\$)			
	Single	Apart- ment*	Town House	Mobile Home	Single	Apart- ment*	Town House	Mobile Home
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)								
Alexandria ^a	900	...	900	...	8,175	...	8,175	...
Buena Vista	635	635	635	635	330	330	330	330
Charlottesville	3,530	3,530	3,530	3,530	5,350	5,350	5,350	5,350
Chesapeake ^b								
City cost	3,847	5,746	5,746	3,847	5,414	10,109	10,109	5,414
Developer cost	3,258	4,862	4,862	3,258	4,597	8,883	8,883	4,597
Colonial Heights	2,000	4,000	4,000	...	3,000	6,000	6,000	...
Covington	700	700	700	700	700	700	700	700
Danville	1,412	1,412	1,412	1,412	...	...	...	...
Emporia	3,000	1,000	...	...	4,000	2,000	...	...
Falls Church ^c	14,826	...	14,826	14,826	7,680	...	7,680	7,680
Franklin	3,500	7,000	3,500	...	4,500	6,500	4,500	...
Galax	1,000	1,000	1,000	...	1,000	1,000	1,000	...
Harrisonburg	2,500	2,500	2,500	2,500	4,500	4,500	4,500	4,500
Lexington	1,625	1,625	1,625	1,625	1,575	1,575	1,575	1,575
Lynchburg	2,370	2,370	2,370	2,370	3,280	3,280	3,280	3,280
Manassas Park	5,178	3,119	5,178	...	9,152	5,491	9,152	...
Martinsville	900	900	900	900	850	850	850	850
Norfolk	525	...	...	...	250	...	...	...
Poquoson	50	50	50	50	6,000	6,000	6,000	6,000
Portsmouth	500	...	...	...	...	...	...	...
Radford	1,800	1,800	1,800	...	2,300	2,300	2,300	...
Richmond	5,650	...	...	...	1,450	...	...	...
Salem	800	...	...	...	1,800	...	...	...
Staunton	4,805	...	...	...	7,200	...	...	...
Waynesboro	2,725	...	...	...	4,250	...	...	...
Williamsburg	5,800	...	5,800	...	3,800	...	3,800	...
Winchester	5,200	5,200	5,200	5,200	7,400	7,400	7,400	7,400
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)								
Alleghany	1,000	...	1,000	1,000	1,000	...	1,000	1,000
Amherst	2,846	2,890	2,846	2,846	3,191	3,235	3,191	3,191
Augusta	3,850	...	...	...	6,150	...	...	...
Bland	650	650	650	650	400	400	400	400
Botetourt	4,000	3,200	4,000	4,000	3,750	2,900	3,750	3,750
Buchanan	750	750	...	750	750	750	750	750
Buckingham	2,000	2,000	2,000	2,000	2,500	...	2,500	2,500
Caroline	8,800	8,800	8,800	8,800	9,250	9,250	9,250	9,250
Carroll	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Charles City	1,000	1,000	1,000	1,000	2,000	1,000	1,000	1,000
Chesterfield ^d								
In-town	5,580	4,675	5,580	5,580	5,400	4,590	5,400	5,400
Out-of-town	7,480	4,675	7,480	7,480	...	...	...	...
Clarke								
In-town	5,250	4,725	5,250	...	22,750	22,750	22,750	...
Out-of-town	5,250	4,725	5,250	...	13,800	13,800	13,800	...
Culpeper	6,500	...	...	...	10,000	...	...	...
Cumberland	3,970	3,970	3,970	3,375	2,725	2,725	2,725	2,316
Dickenson	850	850	850	850	550	550	550	550

* A number of localities report that connection cost for apartments is the amount listed multiplied by the number of units or connections. Check with the locality to determine whether the charge is per unit or for the entire building.

... No response.

^a The amount quoted for the city of Alexandria assumes a 3/4" pipeline.

^b Cost for single family housing in the city of Chesapeake is based on a 5/8" meter. Costs for the other types of housing are based on a 3/4" meter.

^c For the city of Falls Church there is a \$2,200 water availability fee per unit. The total cost depends on meter size, the number of units, and the number of lateral connections to be inspected.

^d The amount quoted by Chesterfield County for apartment connection costs is cost per apartment unit. Additionally the cost depends on meter size.

Table 21.1 Residential Water and Sewer Connection Fees, 2017 (continued)

Locality	Water (\$)				Sewer (\$)			
	Single	Apartment*	Town House	Mobile Home	Single	Apartment*	Town House	Mobile Home
Counties (continued)								
Dinwiddie	1,618	1,618	1,618	1,618	3,910	3,910	3,910	3,910
Fairfax ^e	17,062	16,242	17,062	17,062	8,100	6,480	6,480	6,480
Franklin	2,726	2,726	...	2,726	3,500	...	3,500	3,500
Frederick	6,080	6,080	6,080	6,080	11,394	11,394	11,394	11,394
Giles	1,570	...	1,570	1,570	1,500	...	...	...
Goochland	4,000	2,750	4,000	4,000	6,000	3,750	...	6,000
Grayson	50	50	50	50	...	...	...	...
Greene	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Greensville	1,360	1,360	1,360	1,360	2,155	2,155	2,155	2,155
Hanover	5,982	5,982	5,982	5,982	6,149	6,149	6,149	6,149
Henrico ^f	4,635	4,270	4,270	4,635	5,605	5,170	5,170	5,605
Isle of Wight	4,000	4,000	4,000	...	3,700	3,700	3,700	...
King George	8,662	8,662	8,662	8,662	11,183	11,183	11,183	11,183
King William	4,000	...	...	...	9,895	...	...	...
Loudoun	6,760	...	6,760	...	7,200	...	7,200	...
Montgomery	3,425	2,500	2,500	3,425	3,950	3,000	3,000	3,950
Nelson	4,000	...	...	...	4,000	...	...	...
New Kent	7,185	...	7,185	7,185	11,775	...	11,775	11,775
Pittsylvania	955	...	...	955	1,555	...	...	...
Powhatan	4,435	3,490	4,435	4,435	8,455	6,890	8,455	8,455
Roanoke	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Rockbridge	5,055	...	5,055	5,055	4,755	...	4,755	4,755
Rockingham	3,275	3,275	3,275	3,275	5,925	3,750	5,925	5,925
Russell	750	750	750	750	750	750	750	750
Shenandoah	7,000	7,000	7,000	7,000	8,500	8,500	8,500	8,500
Smyth	535	...	...	...	690	...	...	...
Southampton	5,000	4,600	4,600	5,000	7,800	7,350	7,350	7,800
Spotsylvania	4,920	...	...	...	4,920	...	...	...
Stafford	6,900	6,900	6,900	6,900	3,500	3,500	3,500	3,500
Tazewell	1,100	1,100	1,100	1,100	900	900	900	900
Warren								
In-town	4,836	2,371	4,836	4,836	10,232	2,304	10,232	10,232
Out-of-town	9,672	4,742	9,672	9,672	20,464	3,840	20,464	20,464
Washington	1,628	1,628	1,628	1,628	3,235	4,608	3,235	3,235
Westmoreland	500	500	500	500	6,193	6,193	6,193	6,193
Wise	1,000	...	1,000	1,000	950	...	950	950
Wythe	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
York	2,850	...	...	...	3,700	...	...	...

* A number of localities report that connection cost for apartments is the amount listed multiplied by the number of units or connections. Check with the locality to determine whether the charge is per unit or for the entire building.

... No response.

^e The Fairfax County water charges estimates assume a 5/8" pipe. Charges include availability, facilities service, connection and accounting.

^f The amount listed by Henrico County is for developer-installed lines. If the city has to complete the installation then an additional \$2,710 is charged for water connections and an additional \$3,990 is charged for sewer connections.

Table 21.1 Residential Water and Sewer Connection Fees, 2017 (continued)

Locality	Water (\$)				Sewer (\$)			
	Single	Apart- ment*	Town House	Mobile Home	Single	Apart- ment*	Town House	Mobile Home
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								
In-town	...	...	...	...	1,000	1,100	1,100	1,000
Out-of-town	...	...	...	...	3,854	...	...	...
Altavista								
In-town	350	350	350	350	500	500	500	500
Out-of-town	700	700	700	700	1,000	1,000	1,000	1,000
Appomattox	2,400	2,400	2,400	2,400	3,800	3,800	3,800	3,800
Berryville	5,575	5,050	5,575	...	22,750	22,750	22,750	...
Big Stone Gap								
In-town	550	...	...	...	400	...	...	...
Out-of-town	800	...	...	...	650	...	...	...
Blacksburg								
In-town	2,880	...	...	...	3,454	...	...	...
Out-of-town	3,918	...	...	...	6,038	...	...	...
Blackstone ^g								
In-town	800	800	800	800	800	800	800	800
Out-of-town	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Bluefield								
In-town	350	350	350	350	...	...	...	...
Out-of-town	450	450	450	450	...	...	...	...
Boones Mill	3,000	3,000	3,000	3,000	4,000	4,000	4,000	4,000
Out-of-town	3,000	3,000	3,000	3,000	...	...	...	...
Bowling Green	6,800	...	6,800	6,800	6,800	...	6,800	6,800
Boydton								
In-town	750	750	750	750	750	750	750	750
Out-of-town	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Bridgewater	2,598	2,598	2,598	2,598	6,756	6,756	6,756	6,756
Broadway	4,500	4,500	4,500	4,500	4,600	4,600	4,600	4,600
Brookneal	600	600	600	600	600	600	600	600
Buchanan	2,200	...	...	...	2,500	...	...	...
Cedar Bluff	325	325	325	325	300	300	300	300
Chase City								
In-town	800	800	800	800	600	600	600	600
Out-of-town	1,200	1,200	1,200	1,200	900	900	900	900
Chatham								
In-town	1,000	...	...	...	1,000	...	...	...
Out-of-town	1,500	...	...	...	1,500	...	...	...
Chilhowie	900	900	900	900	900	900	900	900
Christiansburg								
In-town	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Out-of-town	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Claremont	1,100	...	...	...	6,300	...	...	...
Clarksville ^h								
In-town	1,000	...	...	...	800	...	...	...
Out-of-town	2,000	...	...	...	1,600	...	...	...
Clifton Forge	600	600	600	...	600	600	600	...
Clintwood ⁱ								
In-town	700	...	...	...	400	...	...	...
Out-of-town	900	...	...	...	800	...	...	...
Colonial Beach	2,250	2,250	2,250	...	3,750	3,750	3,750	...

* A number of localities report that connection cost for apartments is the amount listed multiplied by the number of units or connections. Check with the locality to determine whether the charge is per unit or for the entire building.

... No response.

^g The Blackstone Town fees apply to tap fees only. There is no fixed value for the cost.

^h The charge listed for Clarksville Town includes the base charge only. Cost of labor and materials are additional.

ⁱ The town of Clintwood charges an additional \$400 if the hookup requires a road crossing.

Table 21.1 Residential Water and Sewer Connection Fees, 2017 (continued)

Locality	Water (\$)				Sewer (\$)			
	Single	Apart-ment*	Town House	Mobile Home	Single	Apart-ment*	Town House	Mobile Home
Towns (continued)								
Courtland	1,200	...	1,200	...	...	...	...	...
Culpeper	6,500	6,500	6,500	6,500	10,000	10,000	10,000	10,000
Dayton ^l								
In-town	3,500	...	...	3,500	4,000	...	...	4,000
Out-of-town	5,250	...	...	5,250	6,000	...	...	6,000
Drakes Branch	750	750	750	750	2,025	2,025	2,025	2,025
Dublin								
In-town	450	450	450	450	400	400	400	400
Out-of-town	565	565	565	565	500	500	500	500
Dungannon								
In-town	1,000	...	...	...	1,000	...	...	...
Out-of-town	1,100	...	...	...	1,100	...	...	...
Edinburg								
In-town	5,000	...	...	...	10,000	...	...	...
Out-of-town	7,500	...	...	...	15,000	...	...	...
Farmville								
In-town	2,000	...	...	...	2,000	...	...	...
Out-of-town	6,000	...	...	...	6,000	...	...	...
Front Royal								
In-town	4,340	4,340	4,340	...	9,750	9,750	9,750	...
Out-of-town	8,680	8,680	8,680	...	19,500	19,500	19,500	...
Gate City	650	2,500	650	650	900	900	900	900
Glen Lyn	300	300	300	300	225	225	225	225
Gordonsville								
In-town	5,000	5,000	5,000	5,000	...	...	...	...
Out-of-town	7,500	7,500	7,500	7,500	...	...	...	...
Goshen	1,200	...	...	...	...	...	...	...
Gretna								
In-town	300	...	...	...	400	...	...	...
Out-of-town	600	...	...	...	400	...	...	...
Grottoes	3,000	...	3,000	3,000	3,000	...	3,000	3,000
Hamilton	21,500	21,500	21,500	21,500	17,400	17,400	17,400	17,400
Herndon	4,863	3,888	4,863	...	7,490	1,874	7,490	...
Hillsville								
In-town	863	...	...	...	683	...	...	...
Out-of-town	1,035	...	...	...	788	...	...	...
Honaker								
In-town	1,200	1,200	1,200	1,200	500	500	500	500
Out-of-town	1,450	1,450	1,450	1,450	750	750	750	750
Independence	950	...	...	...	250	...	...	...
	1,425	...	...	...	...	...	...	...

* A number of localities report that connection cost for apartments is the amount listed multiplied by the number of units or connections. Check with the locality to determine whether the charge is per unit or for the entire building.

... No response.

^l The town of Dayton charges \$3,000 per unit for the water connection and \$3,400 per unit for the sewer connection for the first four units (apartments or townhouses), then \$2,500 (\$3,000 for sewer) for the next 20 units, and \$2,000 (\$2,600 for sewer) for 25 or more units. There is also a charge of \$30 per foot for any connection that requires crossing a road.

Table 21.1 Residential Water and Sewer Connection Fees, 2017 (continued)

Locality	Water (\$)				Sewer (\$)			
	Single	Apartment*	Town House	Mobile Home	Single	Apartment*	Town House	Mobile Home
Towns (continued)								
Ivor	3,140	3,140	3,140	3,140	...	...	...	...
Kenbridge	500	...	...	...	500	...	...	...
Keysville ^k								
In-town	750	...	...	750	1,000	...	...	...
Out-of-town	1,500	...	...	750	2,000	...	...	...
Kilmarnock								
In-town	2,055	2,055	2,055	2,055	8,040	8,040	8,040	8,040
Out-of-town	3,083	3,083	3,083	3,083	12,060	12,060	12,060	12,060
La Crosse								
In-town	550	550	550	550	1,100	1,100	1,100	1,100
Out-of-town	1,200	1,200	1,200	1,200	1,800	1,800	1,800	1,800
Lawrenceville								
In-town	400	400	400	400	400	400	...	...
Out-of-town	600	600	600	600	600	600	...	...
Lebanon								
In-town	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Out-of-town	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
Leesburg ^l	4,683	3,744	3,744	4,683	7,292	5,852	5,852	7,292
Louisa	6,640	6,640	6,640	6,640	10,265	10,265	10,265	10,265
Lovettsville	9,100	9,100	9,100	9,100	12,900	12,900	12,900	12,900
Luray								
In-town	4,520	4,520	4,520	4,520	7,140	7,140	7,140	7,140
Out-of-town	6,640	6,640	6,640	6,640	11,880	11,880	11,880	11,880
Marion								
In-town	900	...	...	...	900	...	...	...
Out-of-town	1,100	...	...	...	1,100	...	...	...
McKenney								
In-town	2,366	2,366	2,366	2,366	4,510	4,510	4,510	4,510
Out-of-town	3,549	3,549	3,226	3,549	6,765	6,765	6,765	6,765
Mineral								
In-town	4,000	4,000	4,000	4,000	8,000	8,000	8,000	8,000
Out-of-town	4,500	4,000	4,000	4,000	8,000	8,000	8,000	8,000
Mount Jackson								
In-town	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000
Out-of-town	10,000	10,000	10,000	10,000	20,000	20,000	20,000	20,000
Narrows	1,500	...	...	...	1,500	...	...	...
New Market ^m								
In-town	4,515	...	4,515	4,515	6,000	...	6,000	6,000
Out-of-town	6,515	...	6,515	6,515	8,000	...	8,000	8,000
Onancock	1,500	...	...	...	1,200	...	...	...
Orange								
In-town	3,000	3,750	3,000	...	12,330	...	...	...
Out-of-town	4,500	5,250	4,500	...	18,475	...	...	...
Pembroke	1,500	1,500	1,500	1,500	1,200	1,200	1,200	1,200

* A number of localities report that connection cost for apartments is the amount listed multiplied by the number of units or connections. Check with the locality to determine whether the charge is per unit or for the entire building.

... No response.

^k The charges for the town of Keysville do not include connections fees, which are based on the number of units and the size of the line.

^l The charges listed for the town of Leesburg are availability fees only. Additional connection fees are determined by meter size.

^m The charges for apartments in the town of New Market would include one full connection fee plus 1/4 of the fee for each unit over one.

Table 21.1 Residential Water and Sewer Connection Fees, 2017 (continued)

Locality	Water (\$)				Sewer (\$)			
	Single	Apart- ment*	Town House	Mobile Home	Single	Apart- ment*	Town House	Mobile Home
Towns (continued)								
Pulaski								
In-town	800	...	...	800	600	600	600	600
Out-of-town	1,250	...	...	1,250	600	600	600	600
Purcellvilleⁿ								
In-town	25,754	...	25,754	25,754	21,600	...	21,600	21,600
Out-of-town	51,508	...	51,508	51,508	43,200	...	43,200	43,200
Remington	7,500	...	...	...	...	...	...	...
Richlands	400	400	400	400	300	300	300	300
Rocky Mount								
In-town	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Out-of-town	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250
Round Hill								
In-town	8,002	40,588	8,002	...	12,426	62,513	12,426	...
Out-of-town	11,752	60,632	11,752	...	18,226	93,520	18,226	...
Rural Retreat								
In-town	1,000	...	1,000	1,000	400	...	400	400
Out-of-town	2,000	...	2,000	2,000	1,400	...	1,400	1,400
Saint Paul ^o	750	...	...	...	350	...	350	350
Saltville								
In-town	450	...	...	...	550	...	...	...
Out-of-town	550	...	...	...	650	...	...	...
Smithfield	3,380	3,380	3,380	3,380	5,700	5,700	5,700	5,700
South Hill								
In-town	1,000	...	...	1,000	1,500	...	...	1,500
Out-of-town	2,000	...	...	2,000	3,000	...	...	3,000
Stanley								
In-town	3,825	...	...	3,825	4,125	...	...	4,125
Out-of-town	5,700	...	...	5,700	6,500	...	...	6,500
Stephens City								
In-town	5,605	3,000	3,000	3,000	12,540	12,540	12,540	12,540
Out-of-town	7,850	4,200	4,200	4,200	17,556	17,556	17,556	17,556
Strasburg								
In-town	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Out-of-town	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750
Surry								
In-town	500	...	...	...	1,500	...	...	...
Out-of-town	700	...	...	...	2,000	...	...	...
Tappahannock								
In-town	2,200	2,200	2,200	2,200	6,900	6,900	6,900	6,900
Out-of-town	2,950	2,950	2,950	2,950	10,000	10,000	10,000	10,000
Tazewell								
In-town	540	540	540	540	540	540	540	500
Out-of-town	540	540	540	540	810	810	810	810
Timberville								
In-town	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Out-of-town	4,500	4,500	4,500	4,500	4,000	4,000	4,000	4,000
Urbanna	3,500	...	3,500	3,500	...	...	...	...
Victoria	200	200	200	200	200	200	200	200

* A number of localities report that connection cost for apartments is the amount listed multiplied by the number of units or connections. Check with the locality to determine whether the charge is per unit or for the entire building.

... No response.

ⁿ The amounts have been confirmed by the town of Purcellville. A spokesperson explains that these figures include total costs associated with building and connecting lines and the higher prices are partly due to the fact that the locality is a small town where it is difficult to develop in quantity.

^o Only the tap fees for 3/4" pipes are listed for the town of St. Paul. Other fees include a road crossing fee of \$500 if applicable. For sewer connections there is a \$350 charge per tap (not per unit) and an additional \$250 road crossing fee.

Table 21.1 Residential Water and Sewer Connection Fees, 2017 (continued)

Locality	Water (\$)				Sewer (\$)			
	Single	Apart- ment*	Town House	Mobile Home	Single	Apart- ment*	Town House	Mobile Home
Towns (continued)								
Vienna	23,980	23,980	23,980	...	...	...	...	...
Vinton	4,550	4,550	4,550	4,550	4,615	4,615	4,615	4,615
Virgilina	300	...	...	...	300	...	...	...
Warrenton								
In-town	4,950	4,950	4,950	4,950	10,800	10,800	10,800	10,800
Out-of-town	9,900	9,900	9,900	9,900	21,600	21,600	21,600	21,600
Warsaw	2,250	...	2,250	2,250	5,250	...	5,250	5,250
West Point	4,250	...	...	...	...	...	...	...
Windsor								
In-town	6,105	...	...	...	...	...	...	...
Out-of-town	6,605	...	...	...	...	...	...	...
Wise								
In-town	500	500	500	500	500	500	500	500
Out-of-town	750	750	750	750	750	750	750	750
Woodstock								
In-town	3,300	3,300	3,300	...	4,600	4,600	4,600	...
Out-of-town	6,600	6,600	6,600	...	6,900	6,900	6,900	...
Wytheville								
In-town	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Out-of-town	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250
...	No response.							

Table 21.2
User Fees for Residential Water and Sewer, 2017

Locality	Billing Cycle	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	Quarterly	\$14.80 for 1st 2,000 gallons, then \$1.6352/1,000 gallons	\$4.42 service charge; \$6.11/1,000 gallons
Buena Vista	Monthly	\$7.48/1,000 gallons	\$7.44/1,000 gallons
Charlottesville	Monthly	\$4.00 monthly service charge; \$50.62/1,000 cf (May - Sept.) \$38.94/1,000 cf (Oct. - April)	\$4.00 monthly service charge; \$54.00/1,000 cf
Chesapeake	Bimonthly	\$5.05/100 cf	\$4.80/100 cf
Colonial Heights	Bimonthly	\$16.73 for 1st 1,000 cf; \$15.32/1,000 cf for 1,001-5,000 cf; \$11.82/1,000 cf for 5,001-25,000 cf; \$9.67/1,000 cf for 25,001-125,000 cf; \$10.14/1,000 cf for over 125,000 cf	\$19.84 + \$2.28/ccf for 1st 100,000 cf; over 100,000 c.f. \$2.75/ccf
Covington	Monthly	\$25.00	\$31.00
Danville	Monthly	\$2.20/100 cf	\$2.55/100 cf
Emporia	Monthly	\$19.85 for 1st 2,000 gallons; \$9.21/1,000 for 2,001-50,000 gallons; \$5.60/1,000 for over 50,000 gallons	\$21.11 for 1st 2,000 gallons; \$7.89/1,000 for 2,001-50,000 gallons; \$6.03/1,000 for over 50,000 gallons
Fairfax	Quarterly	\$35.54 for first 5,000 gallons; \$6.79/1,000 for over 5,000 gallons	89.6% of water service charge
Falls Church	Quarterly	\$8.07 service charge; \$3.27/1,000 gallons	\$5.00 sewer base fee; \$8.62/\$1,000 gallons
Franklin	Monthly	\$14.22 + \$3.20/1,000 gallons	\$19.01 + \$4.43/1,000 gallons
Fredericksburg	Bimonthly	\$31.74 plus \$0.251/100 gallons	\$0.492/100 gallons
Galax	Bimonthly	\$16.33 for 1st 6,999 gallons; \$1.73/1,000 for 7k-300k gallons; \$1.53/1,000 for 300,001k to 600k gallons; \$1.27/1,000 for over 600k gallons	\$16.33 for 1st 6,999 gallons; \$1.73/1,000 for 7k-300k gallons; \$1.53/1,000 for 300,001k to 600k gallons; \$1.27/1,000 for over 600k gallons
Hampton	Bimonthly	\$2.78/100 cf	\$1.48/100 cf + \$0.66/100 cf surcharge fee
Harrisonburg	Monthly	\$9.33 minimum. \$3.11 for 1st 2,500 gallons; \$3.11 for 2,501-25k gallons; \$3.11 for 25,001 to 250k gallons; \$2.75 for greater than 250k gallons	\$15.79 minimum. \$5.11 for 1st 2,500 gallons; \$6.03 for 2,501-25k gallons; \$5.82 for 25,001-250k gallons; \$5.39 for greater than 250k gallons
Hopewell ^a	Monthly	Minimum charge \$16.25 No charge for 1st 3 units; \$4.6682/unit for 4-17 units; \$3.913/unit for 18-2,980 units; \$2.3514/unit for 2,981-7,000 units; \$0.9405/unit for 7,001-50,000 units; \$1.2999/unit for over 50,000 units	Minimum charge \$12.51 No charge for 1st 3 units; \$2.77/unit for 4-17 units; \$2.35/unit for over 17 units;
Lexington	Bimonthly	\$0.0447/cf for first 2,200 cf; \$0.0737/cf for 2,201-24,000 cf; \$0.1028/cf for over 24,000 cf	\$0.0891/cf for first 2,200 cf; \$0.1470/cf for 2,201-24,000 cf; \$0.2049/cf for over 24,000 cf;
Lynchburg	Monthly	\$2.55/ccf	\$6.02/100 cf
Manassas	Monthly	\$8.19 monthly service charge; \$2.65/1,000 for 1st 5,000 gallons; \$3.08/1,000 for over 5,000 gallons	\$7.56 monthly service charge; \$2.48/1,000 for 1st 5,000 gallons; \$3.55/1,000 for over 5,000 gallons
Manassas Park	Monthly	\$52.00	Combined with water use fee
Martinsville	Monthly	For 3/4": \$22.31 for 1st 4,000 gallons; \$3.19/1,000 for 4,001-6k gallons; \$2.94/1,000 for 6,001-106k gallons; \$2.43/1,000 for 106,001-206k gallons; \$2.10/1,000 for over 206k gallons	\$20.64 for 1st 4,000 gallons; \$2.73/1,000 for 4,001 to 3,000,000 gallons; \$2.36/1,000 for next 7,000,000 gallons; \$2.00/1,000 for over 10,000,000 gallons
Newport News	Bimonthly	\$3.17 for 0-4 ccf; \$3.65/ccf for 4-50 ccf; \$7.30/ccf for over 50 ccf	Service fee: \$4 per month \$3.27/ccf for maintenance
Norfolk	Monthly	\$4.77/ccf	\$3.97/100 cf

cf = cubic feet; ccf=100 cubic feet; k=1,000.

* Fees are per month unless otherwise noted.

N/A Not applicable.

^a In the city of Hopewell, the term "unit" as applied to residences may be from 750 gallons to 1,000 gallons depending on the size of the meter and the water flow throughput. The higher rate for water use over 50,000 units was verified by the locality.

Table 21.2 User Fees for Residential Water and Sewer, 2017 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Cities (continued)			
Norton	Monthly	In-city: \$14.40 for 1st 2,000 gallons; \$4.30/1,000 for over 2,000 gallons Out-of-city: \$21.60 for 1st 2,000 gallons; \$8.60/1,000 for over 2,000 gallons Water improvement fee: \$2.50/month for 1st 2,000 gallons; \$5.00/month for 2,001-4,200 gallons; \$7.50/month for 4,201-10,000 gallons; \$10.00/month for 10,001-27,000 gallons; \$12.50/month for over 27,000 gallons	In-city: 175% of water bill Out-of-city: 200% of water bill
Petersburg	Bimonthly	\$10.42 charge 1st 300 cf: \$0.35/100 cf; 301-12,500 cf: \$1.49/100 cf; over 12,500 cf: \$0.96/100 cf	\$8.55 charge 1st 300 cf: \$0.57/100 cf; 301-12,500 cf: \$2.451/100 cf; over 12,500 cf: \$1.5675/100 cf
Poquoson	Bimonthly	Based on Newport News Waterworks rates	\$62.00
Portsmouth	...	\$5.00 + \$3.38/1,000 gallons or \$5.00 + \$2.528/ccf	Minimum \$2.30/month; \$2.65/1,000 gallons or \$1.98/ccf
Radford	Monthly	\$16.32 for 1st 4,000 gallons; \$4.08/1,000 for 4,001-100k gallons; \$3.68/1,000 for 100,001-4,000k gallons; \$2.86/1,000 for greater than 4,000k gallons	\$12.24 for 1st 2,000 gallons; \$6.12/1,000 for over 2,000 gallons
Richmond	Monthly	\$12.25 base fee; \$3.40 volume charge	\$15.42 base fee; \$6.17 volume charge
Salem	Monthly	\$11.88 base charge; \$5.10/1,000 for 1st 5,000 gallons; \$5.31/1,000 for 5,001-10,000 gallons; \$5.73/1,000 for 10k to 75k gallons	\$22.70 base charge; \$5.39/1,000 gallons
Staunton	Bimonthly	\$2.90/ccf	\$4.88/ccf
Suffolk	Bimonthly	\$7.84/ccf; meter service charge: \$4.80	\$5.82/ccf
Virginia Beach	Bimonthly	\$4.41/1,000 gallons	\$30.81/month
Waynesboro	Bimonthly	Bimonthly: \$15.24 base; \$4.54/1,000 gallons	Bimonthly: \$25.60 base; \$7.90/1,000 gallons
Williamsburg	Quarterly	\$5.30/1,000 gallons	\$5.30/1,000 gallons
Winchester	Bimonthly	In-city: \$39.81 for 1st 3,000 gallons; \$5.57/1,000 for over 3,000 gallons Out-of-city: \$42.17 for 1st 3,000 gallons; \$8.37/1,000 for over 3,000 gallons	\$10.16/1,000 gallons
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for the item are excluded.)			
Alleghany	Monthly	\$43.00 for 1st 5,000 gallons; \$8.75/1,000 gallons thereafter	\$43.00 for 1st 5,000 gallons; \$10.00/1,000 gallons thereafter
Amherst	Bimonthly	\$2.97/ccf plus \$18 billing charge	\$4.00/ccf
Appomattox	Monthly	\$10.00 for 1st 2,000 gallons	\$29.60 for 1st 2,000 gallons; \$16.25/1,000 gallons thereafter
Arlington	...	\$2.38/1,000 gallons	\$2.92/1,000 gallons
Augusta	Bimonthly	Fixed rate: \$15.24 for 2 months plus \$4.12/1,000 gallons	Fixed rate: \$17.34 for 2 months plus \$7.17/1,000 gallons
Bath	Monthly	\$21.00 for 1st 4,200 gallons; \$0.30/100 for over 4,200 gallons	\$24.00
Bland	Monthly	\$14.75 for 1st 1,000 gallons; \$7.25/1,000 for 1,001-19k gallons; \$5.00/1,000 for over 19,000 gallons;	\$15.00 for 1st 2,000 gallons; \$6.50/1,000 for 2,001-10,000 gallons; \$9.75/1,000 for over 10,000 gallons
Botetourt	Monthly	\$10.00 monthly \$5.80/1,000 for 0-5,000 gallons; \$6.38/1,000 for over 5,000 gallons	\$31.85 per month if county customer \$32.35 per month if non-county customer
Buchanan	Monthly	\$32.00 for 1st 4,000 gallons; \$8.00/1,000 for over 4,000 gallons	\$32.00 for 1st 4,000 gallons \$8.00/1,000 for over 4,000 gallons
Buckingham	Monthly	\$24.62/1,000 for 1st 4,000 gallons; \$12.82/1,000 for over 4,000 gallons	\$39.66/1,000 for 1st 4,000 gallons; \$13.20/1,000 for over 4,000 gallons
Caroline	Monthly	\$17.02 for 1st 1,000 gallons; \$1.52/1,000 for 1,001-4,000 gallons; \$1.83/1,000 for 4,001-8,000 gallons; \$4.25/1,000 for 8,001-10,000 gallons; \$4.86/1,000 for over 10,000 gallons	\$20.84 for 1st 1,000 gallons; \$9.55/1,000 for 1,001-4,000 gallons; \$9.85/1,000 for 4,001-8,000 gallons; \$10.13/1,000 for 8,001-10,000 gallons; \$11.00/1,000 for over 10,000 gallons

cf = cubic feet; ccf=100 cubic feet; k=1,000.

* Fees are per month unless otherwise noted.

N/A Not applicable.

Table 21.2 User Fees for Residential Water and Sewer, 2017 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Counties (continued)			
Carroll	Monthly	\$28.00 for 1st 2,000 gallons; \$6.60/1,000 for over 2,000 gallons	\$25.00 for 1st 2,000 gallons; \$8.00/1,000 for over 2,000 gallons
Charles City	Monthly	\$8.00 for 1st 2,000 gallons; \$2.50/1,000 for 2,001-5,000 gallons; \$2.00/1,000 for 5,001-10k gallons; \$1.75/1,000 for over 10,000 gallons	\$8.00 for 1st 2,000 gallons; \$2.50/1,000 for 2,001-5,000 gallons; \$2.00/1,000 for 5,001-10k gallons; \$1.75/1,000 for over 10,000 gallons
Chesterfield	Bimonthly	Customer charge: \$5.08; capacity charge: \$15.28; commodity charge: \$1.88/ccf	Customer charge: \$5.08; capacity charge: \$28.30; commodity charge: \$2.15/ccf
Clarke	Bimonthly	\$11.73 for 1st 1,000 gallons; \$0.1173/10 gallons thereafter	\$108.33 for up to 9,000 gallons; \$0.1381/10 gallons thereafter
Culpeper	Monthly	Service charge: \$1.00; \$16.85 for 1st 2,000 gallons; \$8.42/1,000 for 2,001-25k gallons; \$6.76/1,000 for 25,001-100k gallons; \$5.02/1,000 for over 100k gallons	Service charge: \$1.00; \$18.21 for 1st 2,000 gallons; \$9.11/1,000 for 2,001-25k gallons; \$8.28/1,000 for 25,001-100k gallons; \$8.03/1,000 for over 100k gallons
Cumberland	Monthly	\$25.00 for 1st 2,000 gallons; \$4.00/1,000 for over 2,000 gallons	\$25 minimum based on 1 ERC (equivalent residential connection) at 280 gallons/day
Dickenson	Monthly	\$19.00 for 1st 1,500 gallons; \$9.50/1,000 for over 1,500 gallons	\$26.00 for 1st 2,500 gallons; \$11.50/1,000 for over 2,500 gallons
Dinwiddie	Monthly	\$10.95 for 1st 2,000 gallons; \$4.14/1,000 for 2,001-20,000 gallons; \$3.23/1,000 for over 20,000 gallons	\$14.82 for 1st 2,000 gallons; \$5.51/1,000 for 2,001-20,000 gallons; \$4.73/1,000 for over 20,000 gallons
Fairfax	Quarterly	Service charge: \$12.20; \$2.81/1,000 gallons	\$6.75/1,000 gallons
Franklin	...	\$32 for 1st 4,000 gallons; \$8.00/1,000 for over 4,000 gallons	\$9.50 base rate + \$3.60/1,000 gallons
Frederick	Bimonthly	\$24.59 for 1st 2,000 gallons; \$4.15/1,000 for over 2,000 gallons	\$33.42 for 1st 2,000 gallons; \$4.97/1,000 for over 2,000 gallons
Giles	Bimonthly	\$48.40 for 1st 4,000 gallons; \$0.0055/gallon thereafter	\$50.05 for 1st 3,000 gallons; \$4.95/1,000 gallons thereafter
Goochland	Bimonthly	\$10.00 Bimonthly service fee; \$5.50/1,000 gallons	\$30.00 Bimonthly service fee; \$6.02/1,000 gallons
Grayson	Monthly	\$21.00 for 1st 2,000 gallons; \$0.00550/gallon for over 2,000 gallons	N/A
Greensville	Monthly	\$16.95 for 1st 3,000 gallons; \$5.65/1,000 for over 3,000 gallons	\$32.35 for 1st 4,000 gallons; \$6.47/1,000 for over 4,000 gallons
Hanover	Bimonthly	\$10.11 minimum base charge; \$1.61/1,000 for 1st 4,000 gallons; \$4.89/1,000 for 4,001-15,000 gallons; \$6.36/1,000 for over 15,000 gallons	\$21.26 minimum base charge; \$5.70/1,000 for 1st 4,000 gallons; \$7.19/1,000 for 4,001-15,000 gallons; \$7.19/1,000 for over 15,000 gallons
Henrico	Bimonthly	Service charge: \$14.20; \$2.02/ccf for 1st 6 ccf; \$3.26/ccf for over 6 ccf	Service charge: \$28.60; \$2.12/ccf for 1st 6 ccf; \$3.45/ccf for over 6 ccf
Henry	Monthly	\$30.00 for 1st 4,000 gallons; \$4.70/1,000 for over 4,000 gallons	\$30.00 for 1st 4,000 gallons; \$4.70/1,000 for over 4,000 gallons
Highland	...	\$37.50 for 1st 8,000 gallons; \$7.50/1,000 for over 8,000 gallons	N/A
Isle of Wight	Bimonthly	Base rate \$31.56; \$9.68/1,000 for 1st 50,000 gallons; \$8.54/1,000 for over 50,000 gallons;	\$6.04/1,000 gallons for 1st 15,000 gallons; No additional charges after 15,000 gallons
King George	Bimonthly	\$4.92/1,000 gallons	\$11.49/1,000 gallons
King William	Bimonthly	\$30.00 for 1st 3,000 gallons; \$6.00/1,000 for over 3,000 gallons	\$34.47 for 1st 3,000 gallons; \$11.49/1,000 for over 3,000 gallons
Loudoun	Quarterly	Basic charge: \$24.46; \$1.77/1,000 for 1st 25k gallons; \$4.96/1,000 for 25,001-50k gallons; \$6.65/1,000 for over 50,000 gallons	Basic charge: \$21.90; \$3.14/1,000 gallons
Montgomery	Monthly	\$8.53/1,000 gallons	\$8.07/1,000 gallons
Nelson	Monthly	\$38.20 for 1st 4,000 gallons; \$10.50/1,000 for over 4,000 gallons	\$47.05 for 1st 4,000 gallons

cf = cubic feet; ccf=100 cubic feet; k=1,000.

* Fees are per month unless otherwise noted.

N/A Not applicable.

... No response.

Table 21.2 User Fees for Residential Water and Sewer, 2017 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Counties (continued)			
New Kent	Bimonthly	\$78.58 for 1st 6,000 gallons (5/8" pipe); \$7.29/1,000 for 6,001-12,000 gallons; \$7.95/1,000 for 12,001-18,000 gallons; \$8.33/1,000 for over 18,000 gallons;	\$67.49 for 1st 6,000 gallons (5/8" pipe); \$10.11/1,000 for 6,001-12,000 gallons; \$10.96/1,000 for 12,001-18,000 gallons; \$11.55/1,000 for over 18,000 gallons
Northumberland	Monthly	N/A	\$32.00 - \$37.00 depending on district
Patrick	Monthly	\$26.50 for 1st 2,000 gallons; \$5.20/1,000 for over 2,000 gallons	\$19.00 for 1st 2,000 gallons; \$5.60/1,000 for over 2,000 gallons
Pittsylvania	Bimonthly	\$46 for 1st 4,000 gallons	\$50 for 1st 10,000 gallons
Powhatan	Bimonthly	\$6.10/1,000 gallons	\$6.24/1,000 gallons
Prince William	Monthly	\$2.90/1,000 gallons	\$5.60/1,000 gallons
Roanoke	Monthly	\$3.00/1,000 for 0-5,000 gallons; \$3.75/1,000 for over 5,000 gallons	\$3.75/1,000 for 0-5,000 gallons; \$3.50/1,000 for over 5,000 gallons
Rockbridge	Bimonthly	\$21.16 + \$4.80/1,000 gallons	\$32.53 + \$8.10/1,000 gallons
Rockingham ^b	Monthly	Three Springs rates: \$12.50 for 1st 3,500 gallons; \$3.80/1,000 gallons thereafter	Three Springs rates: \$6.00 for 1st 1,000 gallons; \$5.15/1,000 gallons thereafter
Smyth	Monthly	\$19.84 for 1st 1,000 gallons; \$8.60/1,000 for 1,001-6,000 gallons; \$10.58/1,000 for over 6,000 gallons	\$19.84 for 1st 1,000 gallons; \$8.60/1,000 for 1,001-6,000 gallons; \$10.58/1,000 for over 6,000 gallons
Southampton	Monthly	\$26.00 for 1st 4,000 gallons; \$5.00/1,000 for over 4,000 gallons	\$34.00 for 1st 4,000 gallons; \$7.00/1,000 for over 4,000 gallons
Stafford	Monthly	\$2.40/1,000 for 0-2,000 gallons \$3.34/1,000 for 2,001-4,000 gallons \$4.58/1,000 for 4,001-8,000 gallons \$9.20/1,000 for 8,001-12,000 gallons \$11.67/1,000 for 12,001-25,000 gallons \$16.22/1,000 for 25,001 or more gallons	\$5.69/1,000 for 0-2,000 gallons \$4.00/1,000 for 2,001-4,000 gallons \$5.49/1,000 for 4,001-8,000 gallons \$11.04/1,000 for 8,001-12,000 gallons \$14.00/1,000 for 12,001-25,000 gallons \$19.46/1,000 for 25,001 or more gal.
Surry	Monthly	\$28.00 minimum	\$34.20 minimum
Tazewell	Monthly	\$23.66 for 1st 1,000 gallons \$8.25/1,000 for over 1,000 gallons	\$23.66 for 1st 1,000 gallons \$8.25/1,000 for over 1,000 gallons
Washington	Monthly	Monthly minimum (3/4" meter): \$22.09; \$4.20/1,000 for 1st 3,000 gallons	Monthly availability fee: \$25.50 Monthly minimum charge: \$29.32; \$7.82/1,000 gallons
Westmoreland	Bimonthly	\$45.00 for 1st 6,000 gallons	\$33.00 flat rate
Wise	Monthly	\$21.00 for 1st 1,500 gallons; \$12.75/1,000 gallons thereafter	\$31.00 for 1st 1,500 gallons; \$13.00/1,000 gallons thereafter
Wythe	Monthly	\$18.00 for 1st 1,000 gallons; \$9.00/1,000 for over 1,000 gallons	\$22.00 for 1st 3,000 gallons; \$6.90/1,000 for over 3,000 gallons
York	Bimonthly	N/A	\$52.00
Towns (Note: For a listing of town respondents and non-respondents, see Appendix B.)			
Abingdon	Monthly	N/A	In-town: \$23.07 for 1st 2,000 gallons; \$4.06/1,000 for over 2,000 gallons Out-of-town: \$40.14 for 1st 2,000 gallons; \$6.52/1,000 for over 2,000 gallons
Altavista	Quarterly	In-town: \$2.18/1,000 gallons Out-of-town: \$4.36/1,000 gallons	In-town: \$3.07/1,000 gallons Out-of-town: \$6.14/1,000 gallons
Amherst	Monthly	Base charge: \$7.00 \$6.25/1,000 gallons thereafter	Base charge: \$20.00 \$6.00/1,000 gallons thereafter
Appomattox	Monthly	\$10.00 for 1st 2,000 gallons \$5.80/1,000 gallons thereafter	\$29.60 for 1st 2,000 gallons \$16.25/1,000 gallons thereafter
Berryville	Monthly	\$5.00 minimum monthly charge \$8.40/1,000 gallons	\$15 minimum monthly charge \$17.00/1,000 gallons
Big Stone Gap	Monthly	In-town: \$17.36 for 1st 1,000 gallons; \$5.84/1,000 for over 1,000 gallons Out-of-town: \$27.31 for 1st 1,000 gallons; \$9.13/1,000 for over 1,000 gallons	In-town: \$17.36 for 1st 1,000 gallons; \$5.28/1,000 for over 1,000 gallons Out-of-town: \$30.31 for 1st 1,000 gallons; \$8.52/1,000 for over 1,000 gallons
Blacksburg	Monthly	\$2.94 + \$6.47/1,000 gallons	\$2.96 + \$5.72/1,000 gallons
Blackstone		\$24.17 for 1st 3,000 gallons; \$8.06/1,000 for 3,001-43k gallons; \$7.91/1,000 for 43,001-130k gallons; \$7.80/1,000 for over 130k gallons	\$24.24 for 1st 3,000 gallons; \$8.07/1,000 for over 3,000 gallons

cf = cubic feet; ccf=100 cubic feet; k=1,000.

* Fees are per month unless otherwise noted.

N/A Not applicable.

^b The rates presented for the county of Rockingham are from the Three Springs district. Rockingham has several special sanitary districts (Countryside, Penn Laird, Lilly, Smith Creek), each with its own set of rates.

Table 21.2 User Fees for Residential Water and Sewer, 2017 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Towns (continued)			
Bluefield	Monthly	\$21.20 for 1st 2,000 gallons; \$7.45/1,000 for 2,001-30,000 gallons; \$5.67/1,000 for 30,001-1,000k gallons; \$3.75/1,000 for over 1,000k gallons	N/A
Boones Mill	Monthly	\$6.00/1,000 gallons; \$20.00 in-town base fee; \$40.00 out-of-town base fee	\$6.00/1,000 gallons \$20.00 in-town base fee; \$40.00 out-of-town base fee
Bowling Green	Bimonthly	\$28.71 for 1st 5,000 gallons; \$1.46/1,000 for 5,001-10,000 gallons; \$1.53/1,000 for 10,001-20,000 gallons; \$1.60/1,000 for 20,001-30,000 gallons; \$1.66/1,000 for over 30,000 gallons	\$57.41 for 1st 5,000 gallons; \$2.91/1,000 for 5,001-10,000 gallons; \$3.07/1,000 for 10,001-20,000 gallons; \$3.20/1,000 for 20,001-30,000 gallons; \$3.31/1,000 for over 30,000 gallons
Boydton	Monthly	In-town: \$21.90 for 1st 3,000 gallons; \$5.00/1,000 gallons thereafter Out-of-town: \$31.90 for 1st 3,000 gallons; \$10.00/1,000 gallons thereafter	In-town: \$26.90 for 1st 3,000 gallons; \$5.00/1,000 gallons thereafter Out-of-town: \$36.90 for 1st 3,000 gallons; \$10.00/1,000 gallons thereafter
Bridgewater	Monthly	\$8.04 for 1st 1,000 gallons; \$3.53/1,000 for 1,001-10,000 gallons; \$3.75/1,000 for 10,001-20k gallons; \$3.85/1,000 for 20,001-30k gallons; \$4.06/1,000 for 30,001-40k gallons; \$4.15/1,000 for 40,001-50k gallons; \$4.23/1,000 for 50,001-4,000k gallons; \$4.43/1,000 for over 4,000k gallons	\$13.82 for 1st 1,000 gallons; \$6.83/1,000 for 1,001-10,000 gallons; \$7.25/1,000 for 10,001-20k gallons; \$7.42/1,000 for 20,001-30k gallons; \$7.90/1,000 for 30,001-40k gallons; \$8.07/1,000 for 40,001-50k gallons; \$8.26/1,000 for 50,001-4,000k gallons; \$8.55/1,000 for over 4,000k gallons
Broadway	Bimonthly	\$19.36 for 1st 3,000 gallons; \$4.61/1,000 for 3,001-100k gallons; \$4.70/1,000 for 100,001-400k gallons; \$5.25/1,000 for over 400k gallons	\$15.40 for 1st 3,000 gallons; \$3.63/1,000 for 3,001-100k gallons; \$3.70/1,000 for 100,001-400k gallons; \$3.91/1,000 for over 400k gallons
Brookneal	Monthly	\$27.50 for 1st 2,000 gallons; \$6.80/1,000 for over 2,000 gallons	\$15.50 for 1st 4,000 gallons; \$2.66/1,000 for over 4,000 gallons
Buchanan	Monthly	\$43.25 for 1st 4,000 gallons;	\$26.25 for 1st 4,000 gallons
Cape Charles	Monthly	\$31.20 for 1st 2,000 gallons; \$2.63/1,000 for 2,001-5,000 gallons; \$3.75/1,000 for 5,001-10,000 gallons; \$5.00/1,000 for 10,001-15,000 gallons; \$7.50/1,000 for over 15,000 gallons	\$62.96 for 1st 2,000 gallons; \$4.11/1,000 for 2,001-5,000 gallons; \$5.85/1,000 for 5,001-10,000 gallons; \$7.80/1,000 for 10,001-15,000 gallons; \$11.70/1,000 for over 15,000 gallons
Chase City	Monthly	\$24.95 for 1st 3,000 gallons; \$5.67/1,000 for 3,001-13,000 gallons; \$5.55/1,000 for 13,001-125k gallons; \$4.93/1,000 for over 125k gallons	\$15.90 for 1st 3,000 gallons; \$2.07/1,000 for 3,001-13,000 gallons; \$1.97/1,000 for 13,001-125k gallons; \$1.37/1,000 for over 125k gallons
Chatham	Quarterly	\$42.75 minimum charge In-town: \$4.75/1,000 gallons; Out-of-town: \$7.90/1,000 gallons	\$53.10 minimum charge In-town: \$5.90/1,000 gallons; Out-of-town: \$11.00/1,000 gallons
Chilhowie	Monthly	In-town: \$14.99 for 1st 2,000 gallons; \$3.75/1,000 for over 2,000 gallons Out-of-town: \$30.16 for 1st 2,000 gallons; \$7.55/1,000 for over 2,000 gallons	In-town: \$14.99 for 1st 2,000 gallons; \$3.75/1,000 for over 2,000 gallons Out-of-town: \$36.20 for 1st 2,000 gallons; \$9.08/1,000 for over 2,000 gallons
Christiansburg	Monthly	In-town: \$6.00 for 1st 1,000 gallons; \$8.00/1,000 for 1,001-50,000 gallons; \$6.00/1,000 for over 50k gallons Out-of-town: 150% of in-town rate	In-town: \$9.00 for 1st 1,000 gallons; \$10.25/1,000 for over 1,000 gallons Out-of-town: 150% of in-town rate
Claremont	Bimonthly	\$15.50 for 1st 3,500 gallons; \$3.00/1,000 gallons thereafter	\$45/month
Clarksville	Bimonthly	In-town \$60.00 for 1st 6,000 gallons; \$7.00/1,000 for over 6,000 gallons Out-of-town: \$119.50 for 1st 6,000 gallons; \$13.95/1,000 for over 6,000 gallons	In-town: \$86.65 for 1st 10,000 gallons; \$13.00/1,000 for over 10,000 gallons Out-of-town: \$196.35 for 1st 10,000 gallons; \$19.92/1,000 for over 10,000 gallons
Clifton Forge	Monthly	\$24.50 for 5,000 gallons	\$71.50 for 5,000 gallons
Clintwood	Monthly	In-town: \$12.00 for 1st 2,000 gallons; \$3.81/1,000 for over 2,000 gallons Out-of-town: \$17.00 for 1st 2,000 gallons; \$4.94/1,000 for over 2,000 gallons	In-town: \$15.00 for 1st 2,000 gallons; \$4.00/1,000 for over 2,000 gallons Out-of-town: \$18.00 for 1st 2,000 gallons; \$5.15/1,000 for over 2,000 gallons

cf = cubic feet; ccf=100 cubic feet; k=1,000.

* Fees are per month unless otherwise noted.

N/A Not applicable.

Table 21.2 User Fees for Residential Water and Sewer, 2017 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Towns (continued)			
Coeburn	Monthly	In-town: \$12.89 if less than 500 gallons; \$19.80 for 1st 2,000 gallons; \$5.94/1,000 for over 2,000 gallons Out-of-town: \$19.32 if less than 500 gallons; \$28.14 for 1st 2,000 gallons; \$8.88/1,000 for over 2,000 gallons	In-town: 130% of water bill Out-of-town: 150% of water bill
Colonial Beach	Quarterly	\$72.30	\$162.70
Courtland	Monthly	\$11.00 for every 5,000 gallons	N/A
Craigsville	Monthly	\$15.00 for 1st 5,000 gallons; \$4.00/1,000 for over 5,000 gallons	\$34.00 for 1st 5,000 gallons; \$7.00/1,000 for over 5,000 gallons
Culpeper	Monthly	In-town: \$12.16 for 1st 2,000 gallons; \$0.608/100 for 2,001-25k gallons; \$0.487/100 for 25,001-100k gallons; \$0.363/100 for over 100k gallons Out-of-town: 150% of in-town rate	In-town: \$15.34 for 1st 2,000 gallons; \$0.767/100 for 2,001-25k gallons; \$0.704/100 for 25,001-100k gallons; \$0.689/100 for over 100k gallons Out-of-town: 150% of in-town rate
Dayton	Monthly	\$6.90 for 1st 2,000 gallons; \$3.40/1,000 for 2,001-350k gallons; \$2.55/1,000 for over 350k gallons	\$9.80 for 1st 2,000 gallons; \$4.85/1,000 for 2,001-350k gallons; \$4.25/1,000 for over 350,000 gallons
Drakes Branch	Monthly	In-town: \$32.00 for 1st 5,000 gallons; \$2.00/1,000 for 5,001-55k gallons; \$1.50/1,000 for 55,001-105k gallons; \$1.00/1,000 for over 105k gallons Out-of-town: \$37.00 for 1st 5,000 gallons; \$2.00/1,000 for 5,001-55k gallons; \$1.50/1,000 for 55,001-105k gallons; \$1.00/1,000 for over 105k gallons	In-town: \$20.00 minimum; \$1.00/1,000 for over 30k gallons Out-of-town: \$27.00 minimum rate; \$1.00/1,000 over 30k gallons
Dublin	Monthly	\$18.33 for 1st 2,000 gallons; \$4.27/1,000 for over 2,000 gallons	\$8.28 for 1st 1,500 gallons; \$2.75/1,000 for over 1,500 gallons
Dungannon	...	\$15.40 minimum	\$16.50 minimum
Eastville	Quarterly	In-town: \$0.35/100 gallons, \$15 minimum Out-of-town: \$0.45/100 gallons	N/A
Edinburg	Monthly	In-town: \$26.75 for 1st 3,000 gallons; \$6.00/1,000 for over 3,000 gallons Out-of-town: \$40.13 for 1st 3,000 gallons; \$9.03/1,000 for over 3,000 gallons	In-town: \$27.00 for 1st 3,000 gallons; \$6.00/1,000 for over 3,000 gallons Out-of-town: \$40.50 for 1st 3,000 gallons; \$9.03/1,000 for over 3,000 gallons
Farmville	Monthly	\$10.75 for 1st 1,500 gallons; \$3.50/1,000 for 1,501-10,000 gallons; \$5.00/1,000 for over 10,000 gallons	120% of water bill
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	Monthly	\$21.00 for 1st 3,000 gallons; \$6.70/1,000 for over 3,000 gallons	\$33.00 for 1st 3,000 gallons; \$11.00/1,000 for over 3,000 gallons
Front Royal	Monthly	\$9.92 for 1st 3,000 gallons; \$8.51/1,000 for over 3,000 gallons;	\$16.17 for 1st 3,000 gallons; \$13.91/1,000 for over 3,000 gallons;
Gate City	Monthly	In-town: \$28.15 for 1st 2,000 gallons; \$7.90/1,000 for over 2,000 gallons Out-of-town: \$30.25 for 1st 2,000 gallons; \$7.90/1,000 for over 2,000 gallons	In-town: \$28.68 for 1st 2,000 gallons; \$8.12/1,000 for over 2,000 gallons
Glen Lyn	Monthly	\$4.00/1,000 gallons	\$8.00/1,000 gallons
Gordonsville	Monthly	In-town: \$23.03 for 1st 1,000 gallons; \$6.93/1,000 for over 1,000 gallons Out-of-town: \$36.73 for 1st 1,000 gallons; \$10.40/1,000 for over 1,000 gallons	In-town: \$19.99 for 1st 1,000 gallons; \$8.54/1,000 for over 1,000 gallons Out-of-town: \$22.76 for 1st 1,000 gallons; \$8.54/1,000 for over 1,000 gallons
Goshen	Monthly	\$30.00	N/A
Gretna	Bimonthly	In-town: \$50.16 for 1st 6,000 gallons; \$4.96/1,000 for over 6,000 gallons Out-of-town: \$100.32 for 1st 6,000 gallons; \$7.68/1,000 for over 6,000 gallons	In-town: \$32.13 for 1st 6,000 gallons; \$3.44/1,000 for over 6,000 gallons Out-of-town: \$64.26 for 1st 6,000 gallons; \$6.88/1,000 for over 6,000 gallons

cf = cubic feet; ccf=100 cubic feet; k=1,000.

* Fees are per month unless otherwise noted.

N/A Not applicable.

... No response.

Table 21.2 User Fees for Residential Water and Sewer, 2017 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Towns (continued)			
Hamilton	Bimonthly	\$19.00 water surcharge; In-town: \$4.75 for 1st 8,000 gallons; \$11.50/1,000 for over 8,000 gallons Out-of-town: \$19 water surcharge; \$6.50/1,000 for 1st 8,000 gallons; \$11.50/1,000 for over 8,000 gallons	\$13.00 sewer surcharge; In-town: \$7.00/1,000 for 1st 8,000 gallons; \$17.50/1,000 for over 8,000 gallons Out-of-town: \$9.00/1,000 for 1st 8,000 gallons; \$20.50/1,000 for over 8,000 gallons Flat rate charges: In-town: \$46 Out-of-town: \$91
Herndon	Quarterly	5/8" meter service fee: \$8.60; base water rate: \$2.90/1,000 gallons; water peak rate: \$4.95/1,000 gallons	Base sewer rate: \$5.05/1,000 gallons;
Hillsville	Bimonthly	In-town: \$40.74 for 1st 4,000 gallons; \$3.62/1,000 for over 4,000 gallons Out-of-town: \$46.86 for 1st 2,000 gallons; \$7.01/1,000 for over 2,000 gallons	In-town: \$37.53 for 1st 4,000 gallons; \$5.61/1,000 for over 4,000 gallons Out-of-town: \$59.56 for 1st 2,000 gallons; \$7.12/1,000 for over 2,000 gallons
Honaker	Monthly	\$25.19	\$27.26
Independence	Monthly	\$12.50 for 1st 999 gallons; \$4.69/1,000 for over 999 gallons	\$20.25 for 1st 999 gallons; \$5.94/1,000 for over 999 gallons
Ivor	Bimonthly	\$31.00 per month availability fee; \$5.00 per month meter fee	N/A
Kenbridge	Monthly	\$15.15 for 1st 3,000 gallons; \$0.0055/gallon for over 3,000 gallons	\$42.26 for 1st 2,000 gallons; \$6.16/1,000 for over 2,000 gallons
Keysville	...	\$4.00/1,000 gallons	\$4.00/1,000 gallons
Kilmarnock	Bimonthly	\$27.50 for 1st 5,000 gallons; \$2.80/1,000 for over 5,000 gallons	\$47.50 for 1st 4,000 gallons; \$6.25/1,000 for over 4,000 gallons
La Crosse	Monthly	In-town: \$21.52 for 1st 3,000 gallons; \$4.10/1,000 for over 3,000 gallons Out-of-town: \$43.50 for 1st 3,000 gallons; \$4.10/1,000 for over 3,000 gallons	In-town: \$21.48 for 1st 3,000 gallons; \$5.40/1,000 for over 3,000 gallons Out-of-town: \$29.50 for 1st 3,000 gallons; \$5.40/1,000 for over 3,000 gallons
Lawrenceville	Monthly	In-town: \$10.00 for 1st 2,000 gallons; \$3.75/1,000 gallons thereafter Out-of-town: \$17.50 for 1st 2,000 gallons; \$6.55/1,000 gallons thereafter	In-town: \$10.00 for 1st 2,000 gallons; \$3.75/1,000 gallons thereafter Out-of-town: \$17.50 for 1st 2,000 gallons; \$6.55/1,000 gallons thereafter
Lebanon	Monthly	In-town: \$14.70 Out-of-town: \$22.70	In-town: \$15.70 Out-of-town: \$23.70
Leesburg	Quarterly	In-town: \$4.37/1,000 for 0-6,000 gallons; \$5.46/1,000 for 6,001-15,000 gallons; \$6.55/1,000 for 15,001-300k gallons; \$8.69/1,000 for over 300,000 gallons Out-of-town: \$6.16/1,000 for 0-6,000 gal.; \$7.70/1,000 for 6,001-15,000 gallons; \$9.24/1,000 for 15,001-300k gallons;	In-town: \$5.84/1,000 gallons Out-of-town: \$8.87/1,000 gallons
Louisa	Monthly	\$34.88 for 1st 4,000 gallons; \$6.23/1,000 for over 4,000 gallons	\$32.09 for 1st 4,000 gallons; \$6.72/1,000 for over 4,000 gallons
Lovettsville	Quarterly	\$139.14 for 1st 6,000 gallons; \$8.96/1,000 for over 6,000 gallons	\$14.23/1,000 gallons
Luray	Monthly	In-town: \$25.02 for 1st 1,000 gallons; \$5.15/1,000 for 1,001-10,000 gallons; \$5.25/1,000 for 10,001-25k gallons; \$5.35/1,000 for 25,001-50k gallons; \$5.45/1,000 for 50,001-100k gallons; \$5.57/1,000 for over 100k gallons Out-of-town: 150% of in-town rate	In-town: \$32.97 for 1st 1,000 gallons; \$6.90/1,000 for 1,001-10,000 gallons; \$7.04/1,000 for 10,001-25k gallons; \$7.17/1,000 for 25,001-50k gallons; \$7.31/1,000 for 50,001-100k gallons; \$7.46/1,000 for over 100k gallons Out-of-town: 150% of in-town rate
Marion	Monthly	In-town: \$11.14 for 1st 2,000 gallons; \$7.07/1,000 for over 2,000 gallons Out-of-town: \$15.94 for 1st 2,000 gallons; \$10.09/1,000 for over 2,000 gallons	In-town: \$11.14 for 1st 2,000 gallons; \$6.73/1,000 for over 2,000 gallons Out-of-town: \$15.94 for 1st 2,000 gallons; \$9.61/1,000 for over 2,000 gallons
McKenney	...	In-town: \$50.00 for 1st 5,000 gallons Out-of-town: \$75.00 for 1st 5,000 gallons	In-town: \$50.00 for 1st 5,000 gallons Out-of-town: \$75.00 for 1st 5,000 gallons
Mineral	Monthly	In-town: \$26.50 for 1st 3,000 gallons; \$8.00/1,000 for over 3,000 gallons Out-of-town: \$30.00 for 1st 3,000 gallons; \$9.00/1,000 for over 3,000 gallons	\$35.40 for 1st 3,000 gallons; \$8.85/1,000 for over 3,000 gallons

cf = cubic feet; ccf=100 cubic feet; k=1,000.

* Fees are per month unless otherwise noted.

N/A Not applicable.

... No response.

Table 21.2 User Fees for Residential Water and Sewer, 2017 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Towns (continued)			
Montross	Monthly	\$15.00 for 1st 6,000 gallons	N/A
Mount Jackson	Monthly	\$13.90 for 1st 2,000 gallons; \$6.95/1,000 gallons thereafter Out-of-Town: \$10.43/1,000 gallons	\$24.40 for 1st 2,000 gallons; \$12.20/1,000 gallons thereafter Out-of-Town: \$18.30/1,000 gallons
Narrows	Monthly	\$17.65	\$24.40
New Market	Monthly	In-town: \$10.19 for 1st 1,700 gallons; \$4.49/1,000 for over 1,700 gallons Out-of-town: \$17.79 for 1st 1,700 gallons; \$7.85/1,000 for over 1,700 gallons	In-town: \$31.31 for 1st 1,700 gallons; \$15.24/1,000 for over 1,700 gallons Out-of-town: \$54.80 for 1st 1,700 gallons; \$26.68/1,000 for over 1,700 gallons
Onancock	Bimonthly	\$25.36 for 1st 3,000 gallons; \$8.21/1,000 for 3,001-15,000 gallons; \$8.53/1,000 for over 15,000 gallons	\$56.25 for 1st 3,000 gallons; \$19.81/1,000 for \$3,001-7,000 gallons; \$19.25/1,000 for 7,001-15,000 gallons; \$18.98/1,000 for 15,001-30,000 gallons; \$18.70/1,000 for 30,001-40,000 gallons; \$18.43/1,000 for 40,001-90,000 gallons; \$17.60/1,000 for 90,001-200k gallons; \$17.00/1,000 for 200,001-400k gallons
Orange	Monthly	In town: \$6.60 + \$0.40/100 gallons Out-of-town: \$31.90 + \$0.66/100 gallons	In-town: \$25.38 + \$0.55/100 gallons Out-of-town: \$59.22 + \$0.81/100 gallons
Pamplin	...	\$30.94 for 1st 5,000 gallons; \$3.00/1,000 for over 5,000 gallons	\$52.00 for 1st 5,000 gallons; \$5.00/1,000 for over 5,000 gallons
Pembroke	Monthly	\$30.20 for 1st 3,500 gallons; \$4.56/1,000 for over 3,500 gallons	\$20.35 for 1st 1,500 gallons; \$3.90/1,000 for over 1,500 gallons
Pulaski	Monthly	In-town: \$3.06/1,000 for 1st 20,000 gallons; \$2.60/1,000 for 20,001-700k gallons; \$1.94/1,000 for over 700k gallons Out-of-town: \$5.28/1,000 for 1st 20,000; \$4.34/1,000 for 20,001-700k gallons; \$3.87/1,000 for over 700k gallons	In-town: \$7.32/1,000 for 1st 700k gallons; \$7.00/1,000 for over 700k gallons Out-of-town: \$13.34/1,000 gallons
Purcellville	Bimonthly	\$6.34/1,000 for 1st 5,000 gallons; \$8.46/1,000 for 5,001-10,000 gallons; \$10.20/1,000 for 10,001-15,000 gallons; \$12.14/1,000 for 15,001-20,000 gallons; \$15.15/1,000 for 20,001-50,000 gallons; \$17.29/1,000 for 50,001-100k gallons; \$19.44/1,000 for 100,001-150k gallons	\$15.19/1,000 gallons
Remington	Monthly	In-town: \$28.00 for 1st 4,000 gallons \$3.50/1,000 for over 4,000 gallons Out-of-town: \$43.00 for 1st 4,000 gallons \$3.75/1,000 for over 4,000 gallons	N/A
Rocky Mount	Monthly	In-town: \$17.01 for 1st 3,000 gallons; \$3.35/1,000 for 3,001-10,000 gallons; \$3.25/1,000 for 10,001-50k gallons; \$3.15/1,000 for over 50,000 gallons; Out-of-town: \$34.02 for 1st 3,000 gallons; \$6.70/1,000 for 3,001-10,000 gallons; \$6.50/1,000 for 10,001-50k gallons; \$6.30/1,000 for over 50k gallons	In-town: \$17.01 for 1st 3,000 gallons; \$3.30/1,000 for 3,001-10,000 gallons; \$3.15/1,000 for 10,001-50k gallons; \$3.05/1,000 for over 50k gallons Out-of-town: \$34.02 for 1st 3,000 gallons; \$6.60/1,000 for 3,001-10,000 gallons; \$6.30/1,000 for 10,001-50k gallons \$6.10/1,000 for over 50k gallons
Round Hill	Bimonthly	In-town: \$15.20 min., \$0.00760/gallon Out-of-town: \$22.80 min., \$0.01140/gallon	In-town: \$15.66 min., \$0.00880/gallon Out-of-town: \$26.40 min., \$0.01320/gallon
Rural Retreat		\$18.30 for 1st 2,000 gallons; \$5.30/1,000 for 2,001-6,000 gallons; \$6.50/1,000 for 6,001-10,000 gallons; \$7.05/1,000 for over 10,000 gallons	\$19.35 for 1st 2,000 gallons; \$4.80/1,000 for 2,001-4,000 gallons; \$4.95/1,000 for 4,001-6,000 gallons; \$5.25/1,000 for 6,001-10,000 gallons; \$6.50/1,000 for over 10,000 gallons
Saint Paul	Monthly	In-town: \$10.50 for 1st 1,500 gallons; \$4.25/1,000 for over 1,500 gallons Out-of-town: \$18.75 for 1st 1,500 gallons; \$7.25/1,000 for over 1,500 gallons	In town: 130% of water use fee Out-of-town: 130% of water use fee

cf = cubic feet; ccf=100 cubic feet; k=1,000.

* Fees are per month unless otherwise noted.

N/A Not applicable.

... No response.

Table 21.2 User Fees for Residential Water and Sewer, 2017 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Towns (continued)			
Saltville	Monthly	\$20.00 for 1st 3,000 gallons; \$0.0045/gallon thereafter	\$20.00 for 1st 3,000 gallons \$0.00417/gallon thereafter
Smithfield	Bimonthly	\$8.95 service charge on each service; \$5.68/1,000 gallons	\$24.14 compliance fee on each service; \$3.50/1,000 gallons
South Hill	Monthly	In-town: \$5.55 for 1st 3,000 gallons; service charge: \$2.50 \$5.55/1,000 for 3,001-10k gallons; service charge \$3.00 \$5.20/1,000 for 10,001-50k gallons; service charge: \$7.00 \$3.95/1,000 for 50,001-100k gallons; service charge: \$85.00 \$3.80/1,000 for over 100k gallons; service charge: \$110.00 Out-of-town: 2x in-town fees	In-town: 110% of water fee Out-of-town: 2x in-town sewer fees
Stanley	Monthly	In-town: \$17.50 for 1st 1,000 gallons;	In-town: \$25.50 for 1st 100 gallons;
Stephens City	Bimonthly	\$16.75 for 1st 3,000 gallons; \$3.35/1,000 for over 3,000 gallons	\$39.90 for 1st 3,000 gallons; \$7.71/1,000 for over 3,000 gallons
Strasburg	Monthly	In-town: \$25.07 for 1st 2,000 gallons; \$12.17/1,000 for over 2,000 gallons Out-of-town: \$26.02 for 1st 2,000 gallons; \$17.19/1,000 for over 2,000 gallons	In-town: \$20.58 for 1st 2,000 gallons; \$11.17/1,000 for over 2,000 gallons Out-of-town: \$22.15 for 1st 2,000 gallons; \$13.93/1,000 for over 2,000 gallons
Stuart	Bimonthly	In-town: \$19.50 for 1st 2,000 gallons; \$3.90/1,000 for over 2,000 gallons Out-of-town: \$27.83 for 1st 2,000 gallons; \$5.41/1,000 for over 2,000 gallons	In-town: \$17.17 for 1st 2,000 gallons; \$5.15/1,000 for over 2,000 gallons Out-of-town: \$19.77 for 1st 2,000 gallons; \$5.82/1,000 for over 2,000 gallons
Surry	Monthly	\$10.50 for 1st 4,000 gallons; \$2.70/1,000 for over 4,000 gallons	\$12.26 for 1st 3,500 gallons; \$2.50/1,000 for over 3,500 gallons
Tappahannock	Bimonthly	In-town: administrative fee: \$10.97; \$3.18/1,000 gallons Out-of-town: administrative fee: \$16.42; \$4.77/1,000 gallons	In-town: administrative fee: \$10.97; \$9.91/1,000 gallons Out-of-town: administrative fee: \$16.42; \$14.87/1,000 gallons
Tazewell	Monthly	\$26.00 for 1st 2,000 gallons	\$27.50 for 1st 2,000 gallons
Timberville	Bimonthly	\$24.11 for 1st 5,000 gallons; \$3.04/1,000 for 5,001-15,000 gallons; \$3.34/1,000 for 15,001-25,000 gallons; \$3.61/1,000 for 25,001-50,000 gallons; \$3.91/1,000 for 50,001-100,000 gallons; \$4.06/1,000 for over 100,000 gallons	\$32.44 for 1st 5,000 gallons \$3.39/1,000 for 5,001-15,000 gallons; \$3.68/1,000 for 15,001-25,000 gallons; \$3.96/1,000 for 25,001-50,000 gallons; \$4.24/1,000 for 50,001-100,000 gallons; \$4.36/1,000 for over 100,000 gallons
Urbanna	Bimonthly	In-town: \$24.00 for 1st 3,000 gallons; \$2.60/1,000 for over 3,000 gallons In-town: \$27.00 for 1st 3,000 gallons; \$5.20/1,000 for over 3,000 gallons	\$10.39/1,000 gallons; \$62.22 minimum (Hampton Roads Sanitation District)
Victoria	Monthly	In-town: \$26.50 for 1st 3,000 gallons; \$4.79/1,000 for over 3,000 gallons	In-town: \$13.50 for 1st 3,000 gallons \$4.79/1,000 for over 3,000 gallons
Vienna	Quarterly	\$4.98/1,000 for 0-16,000 gallons; \$5.42/1,000 for 16,001-32,000 gallons; \$6.27/1,000 for over 32,000 gallons	\$6.09/1,000 for 0-16,000 gallons; \$5.42/1,000 for 16,001-32,000 gallons; \$6.27/1,000 for over 32,000 gallons
Vinton	Bimonthly	Bimonthly: \$20.53 for 1st 3,000 gallons; \$3.79/1,000 for 3,001-33k gallons; \$4.75/1,000 for over 33k gallons	Bimonthly: \$30.14 for 1st 3,000 gallons; \$4.42/1,000 for over 3,000 gallons Unmetered service: \$62.79
Wakefield	Monthly	In-town: \$15.00 for 1st 2,000 gallons; \$2.00/1,000 for 2,001-10,000 gallons; \$1.80/1,000 for over 10,000 gallons Out-of-town: \$30.00 for 1st 2,000 gallons; \$4.00/1,000 for 2,001-10,000 gallons; \$3.60/1,000 for over 10,000 gallons	Done by Sussex Service Authority

cf = cubic feet; ccf=100 cubic feet; k=1,000.

* Fees are per month unless otherwise noted.

N/A Not applicable.

Table 21.2 User Fees for Residential Water and Sewer, 2017 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Towns (continued)			
Warrenton	Monthly	In-town: \$5.32 for 1st 2,000 gallons; \$5.31/1,000 for over 2,000 gallons Out-of-town: \$7.98 for 1st 2,000 gallons; \$7.97/1,000 for over 2,000 gallons	In-town: \$11.99 for 1st 2,000 gallons; \$8.72/1,000 for over 2,000 gallons Out-of-town: \$13.08 for 1st 2,000 gallons; \$9.30/1,000 for over 2,000 gallons
Warsaw	Monthly	In-town: \$11.00 for 1st 4,500 gallons; \$2.97/1,000 for over 4,500 gallons Out-of-town: \$12.10 for 1st 4,500 gallons; \$3.27/1,000 for over 4,500 gallons	In-town: \$40.00 for 1st 4,500 gallons; \$12.00/1,000 for over 4,500 gallons Out-of-town: \$44.00 for 1st 4,500 gallons; \$13.20/1,000 for over 4,500 gallons
West Point	Bimonthly	\$30 for 1st 10,000 gallons; \$4.80/1,000 for over 10,000 gallons	Done by Hampton Roads Sanitation District
Windsor	Bimonthly	In-town: \$7.00/1,000 gallons; \$24.50 minimum Out-of-town: \$7.87/1,000 gallons; \$27.55 minimum	Done by Isle of Wight County
Wise	Monthly	In-town: \$15.82 for 1st 1,000 gallons; \$6.33/1,000 for over 1,000 gallons Out-of-town: \$23.00 for 1st 1,000 gallons; \$9.20/1,000 for over 1,000 gallons	In-town: 125% of water charge Out-of-town: 125% of water charge
Woodstock	Monthly	\$24.17 for 1st 2,500 gallons; \$8.46/1,000 for 2,501-50k gallons; \$8.20/1,000 for 50,001-100k gallons; \$7.81/1,000 for over 100k gallons	\$44.92 for 1st 2,500 gallons; \$12.03/1,000 for 2,501-50k gallons; \$10.45/1,000 for 50,001-100k gallons; \$9.82/1,000 for over 100k gallons
Wytheville	Monthly	Fixed charge: \$15.00; \$2.37/1,000 for 1st 3,000 gallons; \$8.35/1,000 for 3,001-10,000 gallons; \$6.61/1,000 for 10,001-25k gallons; \$4.75/1,000 for 25,001-100k gallons; \$3.50/1,000 for 100,001-3,500k gallons; \$3.16/1,000 for 3,500,001-10,000k gallons; \$2.70/1,000 for over 10,000k gallons	Fixed charge: \$11.50; \$1.81/1,000 for 1st 3,000 gallons; \$6.13/1,000 for 3,001-10,000 gallons; \$6.19/1,000 for 10,001-25k gallons; \$5.97/1,000 for 25,001-100k gallons; \$6.50/1,000 for 100,001-3,500k gallons; \$8.30/1,000 for 3,500,001-10,000k gallons; \$8.28/1,000 for over 10,000k gallons

cf = cubic feet; ccf=100 cubic feet; k=1,000.

* Fees are per month unless otherwise noted.

Section 22

Impact Fees for Roads, 2017

The *Code of Virginia* § 15.2-2319 authorizes localities identified by population or adjacency to certain localities (see § 15.2-2317) 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).

Before it can adopt an enabling ordinance, the locality must establish an impact fee advisory committee (§ 15.2-2319). The locality may then delineate one or more impact fee service areas. Any impact fees collected from new development within an impact fee service area must be expended for road improvements in that impact fee service area (§ 15.2-2320).

Prior to adopting a system of impact fees, localities must conduct an assessment of road improvement needs benefiting an impact fee service area. From this needs assessment, a road improvement plan must be developed to improve existing roads and construct new roads within the impact fee service area. The improvement plan will then be incorporated into the locality's capital improvements program after a duly advertised public hearing (§ 15.2-2321).

After the adoption of the improvement program, the locality may adopt an ordinance establishing a system of impact fees to fund or recapture the cost of providing road improvements within the impact fee service areas. The ordinance will list a schedule of the impact fees for each service area (§ 15.2-2322).

Section 15.2-2323 specifies that the impact fee for a specific development or subdivision must be determined

prior to or at the time when the site is approved. The ordinance must specify that the payment of fees be in one lump sum or through installments at a reasonable rate of interest for a fixed number of years.

The 2007 transportation funding legislation [House Bill 3202 (Chapter 896)] authorized localities with established urban transportation service districts to impose additional impact fees subject to certain restrictions (§ 15.2-2320). Service districts are districts created within a locality "to provide additional, more complete or more timely services of government than are desired in the locality or localities as a whole" (§ 15.2-2400). The urban transportation service district had to be established in accordance with § 15.2-2403.1 in those counties which met the definition of urban county – "any county with a population of greater than 90,000, according to the United States Census of 2000, that did not maintain its roads as of January 1, 2007" (§ 15.2-2403.1). The counties have to maintain the roads within the district.

The 2007 law applied only to counties with urban transportation service districts and had to be exercised in areas of the county outside of already established urban transportation service districts in parcels zoned agricultural that were being subdivided for by-right residential development. Also, the authority for the article expired on December 31, 2008 for any locality that had not established an urban transportation service district and adopted an impact fee ordinance in the new area by that date.

The law permits urban counties with existing urban transportation service districts to create new impact fee service areas. The locality must include within its capital improvements plan estimates of costs for public facilities necessary to serve residential uses. Such public facilities include but are not limited to: (i) roads, bridges, and signals; (ii) storm water and flood control facilities; (iii) parks, open space, and recreation areas; (iv) public safety facilities; (v) primary and secondary schools; (vi) libraries and related facilities (§ 15.2-2320). Only Stafford County reports having used this authority to impose new fees. **Table 22.1** lists four counties and one city that reported using impact fees.



Table 22.1
Impact Fees For Road Improvement, 2017

Locality	Impact Fee on Developers (\$)
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for the item in this table are excluded.)	
Danville	\$500 per residential unit
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for the item are excluded.)	
Bland	Cost divided by impacted landowners
Caroline	\$4,735 per residential unit as part of proffer
Powhatan	No set amount. Fee determined by a cash proffer index established by county
Stafford	Average of \$5,171 per residential unit
Towns (Note: No towns that responded reported having an impact fee. For a listing of town respondents and non-respondents, see Appendix C.)	

Section 23

Public Rights-of-Way Use Fees, 2017

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 footage of new installation that have occurred in the reporting localities. Based on this information, VDOT uses a formula to calculate the monthly fee per access line for participating localities. Starting

July 1, 2017, the fee was \$1.11 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>. The *Code* (§ 56-468.1.I) also permits any locality which had a franchise agreement or ordinance prior to July 1, 1998 to "grandfather" in the prior agreement provided 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.

Table 23.1 lists the localities that report having a rights-of-way agreement or a prior agreement that has been grandfathered. The information is based on the Cooper Center's 2017 survey. The text table below summarizes the results:

Public Rights-of-Way Use Fees, 2017

Locality	ROW Fee	Prior Fee
Cities	13	8
Counties	11	2
Towns	<u>22</u>	<u>13</u>
Total	46	23



Table 23.1**Localities Imposing Public Rights-of-Way Use Fees, 2017***

Cities (Note: All cities responded to the survey. Those that answered "not applicable" for the item in this table are excluded.)

Alexandria†	Hopewell	Winchester
Buena Vista†	Lynchburg	
Danville	Manassas	
Fairfax†	Manassas Park	
Falls Church†	Martinsville†	
Franklin	Newport News†	
Fredericksburg	Petersburg	
Galax	Radford	
Hampton	Richmond†	
Harrisonburg	Roanoke†	

Counties (Note: All counties responded to the survey. Those that answered "not applicable" for the item in this table are excluded.)

Albemarle†	Grayson	Prince George
Arlington	Halifax	Rockingham
Botetourt	James City	Spotsylvania
Buchanan	Middlesex†	
Charlotte	Nelson	

Towns (Note: Towns that answered "not applicable" for the item in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.)

Abingdon†	Gate City†	Vinton†
Altavista	Gordonsville	Virgilina
Ashland	Haymarket†	Warrenton
Blacksburg	Herndon	Warsaw
Blackstone†	Honaker†	Woodstock
Bluefield	Kenbridge	
Boones Mill	Leesburg†	
Bridgewater†	Luray	
Coeburn†	Mineral†	
Culpeper	Narrows	
Dumfries	Occoquan	
Eastville	Purcellville	
Edinburg	South Boston	
Farmville†	Strasburg†	
Front Royal	Vienna†	

* In years prior to 2009 this table was based on information provided by the Virginia Department of Transportation. The current table uses data based on responses to the Cooper Center's survey. To compare survey responses with VDOT information, refer to <http://virginiadot.org/business/row-usefee.asp>

† Locality reports maintaining a franchise fee established prior to the current right-of-way use fee law.

Section 24

Cash Proffers, FY 2016

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). 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 growth rate met or exceeded 10 percent in the last decennial census (2010); (2) the locality is a city which adjoins another city or county that had a growth rate that met or exceeded 10 percent in the last decennial census; (3) any towns located within counties that had a growth rate that met or exceeded 10 percent in the last decennial census; and (4) any county contiguous with at least three counties that had a growth rate that met or exceeded 10 percent in the last decennial census.

Further 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 (i.e., Accomack and Northampton counties). Finally, § 15.2-2303.1 permits proffers for 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.

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 an annual commission publication.¹ The study presented here covers fiscal year 2016. In that period, the commission shows a total of 298 localities eligible to receive cash proffers (36 cities, 89 counties, and 173 towns). Of those, 45 reported cash proffer activity.

The following text table shows the total cash proffer revenue expended annually from 2009 through 2016.

Total Cash Proffer Revenue Expended, Fiscal Years 2009 to 2016

Fiscal Year	Total Cash Proffer Revenue
2009	49,233,663
2010	46,019,644
2011	28,031,345
2012	44,370,752
2013	51,418,607
2014	40,919,848
2015	49,513,460
2016	70,337,273

The following text table shows the relative importance of the various types of cash proffer revenue expended in fiscal year 2016. Road improvements accounted for the most important use (50.3 percent). Other important uses were parks, recreation and open space (15.5 percent), schools (15.0), and community centers (12.7). **Table 24.1** lists fiscal year 2016 cash proffer revenue collected and expended by locality and purpose.

Relative Importance of Various Types of Cash Proffers Expended in FY 2016

Type of Proffer	Percent of Total
Road/transportation improvements	50.3
Parks, recreation, and open space	15.5
Schools	15.0
Community centers	12.7
Fire and rescue/public safety	3.5
Libraries	1.2
Miscellaneous	0.7
Affordable housing	0.6
Special needs housing	0.3
Storm water management	0.2
	100.0*

* Does not equal 100.0 due to rounding.

¹ Commission on Local Government, *Report on Proffered Cash Payments and Expenditures by Virginia’s Counties, Cities and Towns, 2015-2016*. <http://www.dhcd.virginia.gov/index.php/commission-on-local-government/reports.html#Cash-Proffers>.



Table 24.1 Total Cash Proffer Revenue Collected and Expended by Purpose, by Locality, FY 2016 (continued)

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	Library	Parks, Recreation, and Open Space	Water and Sewer Service Extension	Community Centers	Storm-water Mgmt.	Special Needs Housing	Affordable Housing	Misc.	
Cities															
Charlottesville	200,000	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chesapeake	2,597,867	288,938	512,000	75.6	24.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fairfax	191,500	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fredericksburg	79310	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Manassas	331,796	-	871,378	86.2	2.3	11.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Manassas Park	1,278,970	-	784,277	42.5	32.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.5
Suffolk	300,248	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Virginia Beach	40,500	1,000	109,000	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Cities	5,020,191	289,938	2,276,655	64.7	17.4	4.4	0.0	4.8	0.0	0.0	0.0	0.0	0.0	0.0	8.8
Towns															
Broadway	2,000	-	2,000	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Culpeper	94500	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Herndon	104,000	-	100,000	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Leesburg	1,400,467	-	144,726	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Smithfield	510	-	510	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Strasburg	6,117	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Towns	1,607,594	-	247,236	0.0	99.8	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grand Total	99,510,927	2,342,938	72,861,164	15.0	50.3	3.5	1.2	15.5	0.0	12.7	0.2	0.3	0.6	0.7	0.7

* Percent summations may not add to 100 percent of total due to rounding.

† "Conditioned only on time" refers to a proffer which has no contingent activity required except the passage of time. For instance, if a proffer is promised by a specific date before the end of the fiscal year, it is reported in the survey. If it is contingent on the completion of some further action, such as the receipt of a certificate of occupancy, it is not included.

Source: Commission on Local Government, *Report on Proffered Cash Payments and Expenditures by Virginia's Counties, Cities, and Towns, 2014-2015* (November 2015). The report is on the web at: <http://www.dhcd.virginia.gov/index.php/commission-on-local-government/reports.htm#Cash-Proffers>

Section 25

Virginia Enterprise Zone Program, 2016*

INTRODUCTION

This section on the Virginia Enterprise Zone Program is included because of its relevance to local taxation. Along with state grants, local enterprise zones (EZ) receive tax breaks and other incentives from local governments that must be in accordance with state and local tax law. The program is administered by the Virginia Department of Housing and Community Development (VDHCD). Each year VDHCD produces a summary report about the enterprise zone program. The current report, *Virginia Enterprise Zone Program Grant Year 2016 Annual Report*, can be accessed at [http://www.dhcd.virginia.gov/images/VEZ/2016 Annual Report to the General Assembly_Final.pdf](http://www.dhcd.virginia.gov/images/VEZ/2016%20Annual%20Report%20to%20the%20General%20Assembly_Final.pdf). The description that follows is based on that report.

PURPOSE FOR THE PROGRAM

The Virginia Enterprise Zone Program was created in 1982 to form a partnership between state and local governments to stimulate job creation, private investment, and revitalization of distressed Virginia localities. The act focused on state and local tax credits to help areas designated as enterprise zones. Cities and counties that applied for , and were granted the designation, were able to receive tax credits for businesses situated in the zones. Currently , there are 46 designated enterprise zones in Virginia.

In 2005 the General Assembly passed the Enterprise Zone Grant Act (§ 59.1-538), modifying the program to transition from tax credits to grants. A zone will receive an initial ten-year designation period, with two five-year renewals possible (§ 59.1-542.E). In addition, the number of zones will be reduced to 30 as many of the older zones expire.

The program is meant to target areas which have the greatest need and in which the greatest impact will be made. Consequently, the ranking of applications requires that 50 percent of an application's suitability rest on a given measure of local economic distress. The application ranks the locality over the most recent three-year period for its average unemployment rate, its average median adjusted gross income

on all returns, and the average percentage of public school students receiving free or reduced-price lunches.

Only cities and counties can apply for the zone designation (§ 59.1-542). Towns are considered part of the county acreage. Cities and counties can jointly apply for designation, provided that the proposed zone meets program standards. A locality can choose to put a zone where it best fits local economic development needs. There may be three zones per locality and each zone may be composed of three non-contiguous areas.

PROGRAM GRANTS

There are two grants associated with the program: job creation grants and real property investment grants. Job creation grants are supposed to encourage the creation of higher quality jobs (§ 59.1-547). If a business within the zone meets a certain job creation threshold, provides health benefits and pays at least 175 percent of the federal minimum wage for the positions under consideration, it can receive a grant of up to \$500 per year for each position. A business that meets all the above conditions and pays at least 200 percent of the federal minimum wage can receive up to \$800 per year for each position.

Real property investment grants are meant to encourage creation or renovation of facilities within the enterprise zone (§ 59.1-548). The grants may be applied to commercial, industrial or mixed-use buildings, paying up to 20 percent of the cost of qualifying real property. For property investments of less than \$5 million, grants of up to \$100,000 per building or facility are available for qualifying real property. For property investments of \$5 million or more, grants may reach \$200,000 for qualifying property. Qualifying real property generally includes costs associated with the physical preparation and physical items such as excavation, grading, paving, driveways, roads, sidewalks, demolition, painting, sheetrock, carpentry and more. Costs that do not qualify include those for furnishings, appraisal, legal services, closing services, insurance and more.

LOCAL INCENTIVES

In addition to the state grants are the incentives provided by localities to businesses within enterprise zones. A locality may offer any incentive as long as it is permissible under

* The information for this section came from the Virginia Department of Housing and Community Development. See <http://www.dhcd.virginia.gov/index.php/community-partnerships-dhcd/downtown-revitalization/enterprise-zone.html>

federal and state law and as long as it is applied uniformly within the zone (§ 59.1-543). Incentives may include reduced property taxes, both real and personal, within the zone, partial exemptions for rehabilitated real estate within the zone, reduced permit and user fees, and more.

The current edition of *Tax Rates* does not carry a table listing the local incentives in enterprise zones for 2016 because the information is provided in the appendix of VDHCD's annual report. The following text table lists the years in which the current zones are scheduled to expire.

Year Enterprise Zones (EZ) Are Scheduled to Expire

Year	Number	Year	Number
2014	5	2022	1
2015	5	2023	4
2017	4	2032	2
2019	11	2033	4
2020	4	2034	5
2021	1	Total	46

Source: Virginia Department of Housing and Community Development, *Grant Year 2016 Annual Report: Virginia Enterprise Zone Program*. [http://www.dhcd.virginia.gov/images/VEZ/2016 Annual Report to the General Assembly_Final.pdf](http://www.dhcd.virginia.gov/images/VEZ/2016%20Annual%20Report%20to%20the%20General%20Assembly_Final.pdf)



Section 26

Fiscal Content Information on Local Web Sites, 2017

Because the web is such an inexpensive way to provide fiscal information, it has moved from being a backup source to a primary source. For that reason, we include a section in the survey asking localities to provide information on what budget, financial and tax information they carry on the web.

The first question was about the existence of a locality web site. If the answer was affirmative, then we were interested in knowing if the locality carried information about its budget, tax rates, capital programs, utilities, land book, geographic information system (GIS) mapping, and audit (technically called the Comprehensive Annual Financial Report or CAFR). There were eight questions about these topics.

Table 27.1 lists the answers from the respondents. The text table summarizes the fiscal content information for those localities that answered affirmatively the question of whether there was a web site.

All cities and counties have web sites. Of the towns, 102 of the 135 towns that answered the survey had a site. Many more localities maintain a web site now than in 2003, the first year we asked for information about web sites. In that year only 18 cities, 26 counties and 19 towns reported they had a web site.

Currently, 31 cities and 79 counties, about three-fourths of each, show web information on their proposed budget. Forty-six towns reported having the proposed budget on their sites. Higher numbers of cities, counties, and towns reported showing adopted budgets on the web, with 37 cities, 87 counties, and 77 towns reporting listing them.

Large majorities of cities (37), counties (91), and towns (86) with web sites showed tax rates. Utility rate schedules were shown by 33 cities, 49 counties and 82 towns. Not all jurisdictions maintain their own systems, a fact that should be considered in evaluating web sites. Capital improvement programs are shown by 33 cities, 53 counties, and 27 towns.

Resources Available on Locality Websites, 2017

Item	Number of Localities			
	Cities	Counties	Towns	Total
Have a website	38	95	102	235
Web Content				
Proposed budget	31	79	46	156
Adopted budget	37	87	77	201
Tax rates	37	91	86	214
Capital programs	33	53	27	113
Utility charges	33	49	82	164
Land book	33	81	8	122
GIS mapping*	33	81	16	130
Audit (CAFR)†	29	58	39	126

* Geographical Information System

† Comprehensive Annual Financial Report

In many cases capital programs may be reported as part of the adopted budget instead of as a separate category.

By law, all localities must provide public access to the land book—the local listing of individual land parcels by owner and the assessed value of the land and improvements. Such access is greatly enhanced when it can be provided on the web. A majority of cities (33) and counties (81) now provide convenient web access to this important information. Most with web access also provide corollary geographic information system (GIS) mapping. Relatively few towns reported web inclusion of the land book or GIS mapping, a reflection of the fact that towns generally rely on their host counties for real property assessments.

Almost three-fourths of the cities and over half the counties with web sites reported showing their latest comprehensive annual financial report (CAFR). Twenty-nine cities, 58 counties, and 39 towns reported doing so.



Table 26.1
Fiscal Content Information on Local Websites, 2017

Locality	Have a Website?	Information That Exists on Website							
		Proposed Budget	Adopted Budget	Tax Rates	Capital Improvement Programs	Utility Charges	Landbook Information	GIS Mapping*	Audit (CAFR)†
Cities									
Alexandria	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Bristol	Yes	No	Yes	Yes	No	No	No	No	No
Buena Vista	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
Charlottesville	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Chesapeake	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Colonial Heights	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes
Covington	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No
Danville	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Emporia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fairfax	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Falls Church	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Franklin	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Fredericksburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Galax	Yes	No	No	Yes	No	No	No	Yes	No
Hampton	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Harrisonburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hopewell	Yes	No	Yes	Yes	Yes	No	Yes	No	No
Lexington	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Lynchburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Manassas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Manassas Park	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Martinsville	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Newport News	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Norfolk	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Norton	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No
Petersburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Poquoson	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Portsmouth	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Radford	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes
Richmond	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Roanoke	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Salem	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No
Staunton	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Suffolk	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Virginia Beach	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Waynesboro	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Williamsburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Winchester	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Counties									
Accomack	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Albemarle	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alleghany	Yes	No	No	Yes	No	Yes	Yes	Yes	No
Amelia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No
Amherst	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No
Appomattox	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Arlington	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Augusta	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Bath	Yes	Yes	Yes	Yes	No	No	Yes	No	No
Bedford	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Bland	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes
Botetourt	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Brunswick	Yes	No	Yes	Yes	No	No	Yes	No	No
Buchanan	Yes	No	No	No	No	No	Yes	No	No
Buckingham	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No

* GIS mapping: Geographic information system mapping.

† CAFR: Comprehensive Annual Financial Report

Table 26.1: Fiscal Content Information on Local Websites, 2017 (continued)

Locality	Information That Exists on Website								
	Have a Website?	Proposed Budget	Adopted Budget	Tax Rates	Capital Improvement Programs	Utility Charges	Landbook Information	GIS Mapping*	Audit (CAFR)†
Counties (continued)									
Campbell	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Caroline	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Carroll	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Charles City	Yes	Yes	Yes	No	No	No	Yes	Yes	No
Charlotte	Yes	No	Yes	Yes	No	No	Yes	Yes	No
Chesterfield	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Clarke	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No
Craig	Yes	No	No	Yes	No	No	No	No	No
Culpeper	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Cumberland	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Dickenson	Yes	No	No	Yes	No	Yes	Yes	No	No
Dinwiddie	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Essex	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Fairfax	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fauquier	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Floyd	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Fluvanna	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Franklin	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Frederick	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Giles	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Gloucester	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Goochland	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Grayson	Yes	No	Yes	Yes	No	No	Yes	No	Yes
Greene	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No
Greensville	Yes	No	No	Yes	No	Yes	Yes	Yes	No
Halifax	Yes	Yes	Yes	Yes	No	No	No	Yes	No
Hanover	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Henrico	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Henry	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Highland	Yes	No	No	No	No	No	Yes	Yes	No
Isle of Wight	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
James City	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
King & Queen	Yes	No	Yes	Yes	No	No	Yes	Yes	No
King George	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
King William	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Lancaster	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Lee	Yes	No	Yes	Yes	No	No	Yes	No	No
Loudoun	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Louisa	Yes	No	Yes	Yes	No	No	Yes	Yes	No
Lunenburg	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Madison	Yes	Yes	Yes	Yes	No	No	No	Yes	No
Mathews	Yes	Yes	Yes	Yes	No	No	No	No	No
Mecklenburg	Yes	No	Yes	Yes	No	No	Yes	Yes	No
Middlesex	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Montgomery	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Nelson	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No
New Kent	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Northampton	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Northumberland	Yes	Yes	Yes	Yes	No	No	Yes	No	Yes
Nottoway	Yes	No	No	No	No	No	No	Yes	No
Orange	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Page	Yes	No	No	Yes	No	No	Yes	Yes	No
Patrick	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No
Pittsylvania	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Powhatan	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Prince Edward	Yes	Yes	Yes	Yes	No	No	Yes	No	No
Prince George	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Prince William	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Pulaski	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Rappahannock	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes

* GIS mapping: Geographic information system mapping.

† CAFR: Comprehensive Annual Financial Report

Table 26.1: Fiscal Content Information on Local Websites, 2017 (continued)

Locality	Information That Exists on Website								
	Have a Website?	Proposed Budget	Adopted Budget	Tax Rates	Capital Improvement Programs	Utility Charges	Landbook Information	GIS Mapping*	Audit (CAFR)†
Counties (continued)									
Richmond	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Roanoke	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Rockbridge	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No
Rockingham	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Russell	Yes	Yes	Yes	Yes	No	No	No	No	Yes
Scott	Yes	Yes	Yes	Yes	No	No	No	Yes	No
Shenandoah	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Smyth	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes
Southampton	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Spotsylvania	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Stafford	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Surry	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Sussex	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Tazewell	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Warren	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Washington	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Westmoreland	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes
Wise	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Wythe	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes
York	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Towns									
Abingdon	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes
Accomac	No	No	No	No	No	No	No	No	No
Altavista	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Amherst	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Appalachia	No	No	No	No	No	No	No	No	No
Appomattox	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Ashland	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes
Bedford	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Berryville	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Big Stone Gap	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes
Blacksburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Blackstone	Yes	No	Yes	Yes	No	Yes	No	No	No
Bluefield	Yes	No	No	Yes	Yes	Yes	No	No	No
Boones Mill	Yes	No	Yes	Yes	No	Yes	No	No	No
Bowling Green	No	No	No	No	No	No	No	No	No
Boyce	No	No	No	No	No	No	No	No	No
Boydton	Yes	No	Yes	Yes	No	Yes	No	No	No
Boykins	No	No	No	No	No	No	No	No	No
Bridgewater	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Broadway	Yes	No	Yes	Yes	No	Yes	No	No	No
Brookneal	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Buchanan	Yes	No	No	Yes	No	Yes	No	No	No
Cape Charles	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Cedar Bluff	No	No	Yes	No	No	No	No	No	No
Charlotte CH	No	No	No	No	No	No	No	No	No
Chase City	Yes	No	No	No	No	No	No	No	No
Chatham	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Chilhowie	Yes	Yes	Yes	No	No	Yes	No	No	No
Christiansburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Claremont	No	No	Yes	Yes	No	Yes	No	No	No
Clarksville	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Cleveland	No	No	No	No	No	No	No	No	No
Clifton Forge	Yes	No	Yes	Yes	No	Yes	No	No	No
Clintwood	Yes	No	No	No	No	No	No	No	No
Coeburn	Yes	No	Yes	Yes	No	Yes	No	No	No

* GIS mapping: Geographic information system mapping.

† CAFR: Comprehensive Annual Financial Report

Table 26.1: Fiscal Content Information on Local Websites, 2017 (continued)

Locality	Have a Website?	Information That Exists on Website							
		Proposed Budget	Adopted Budget	Tax Rates	Capital Improvement Programs	Utility Charges	Landbook Information	GIS Mapping*	Audit (CAFR)†
Towns (continued)									
Colonial Beach	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Courtland	No	No	No	Yes	No	Yes	No	No	No
Craigsville	No	No	No	No	No	No	No	No	No
Culpeper	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Damascus	Yes	No	No	No	No	No	No	No	No
Dayton	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Dillwyn	Yes	No	Yes	Yes	No	No	No	No	No
Drakes Branch	Yes	No	No	No	No	No	No	No	No
Dublin	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No
Dumfries	Yes	Yes	Yes	Yes	Yes	No	No	No	No
Dungannon	No	No	No	No	No	No	No	No	No
Eastville	Yes	No	Yes	No	No	Yes	No	No	No
Edinburg	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Elkton	No	No	No	No	No	No	No	No	No
Farmville	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes
Fincastle	No	No	No	No	No	No	No	No	No
Floyd	Yes	No	Yes	Yes	No	No	No	No	No
Front Royal	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Gate City	Yes	No	No	No	No	No	No	No	No
Glade Spring	Yes	No	No	No	No	No	No	No	No
Glen Lyn	Yes	No	No	No	No	No	No	No	No
Gordonsville	Yes	No	Yes	Yes	No	Yes	No	No	No
Goshen	Yes	Yes	Yes	No	Yes	Yes	No	No	No
Gretna	Yes	No	No	No	No	No	No	No	No
Grottoes	No	No	No	No	No	No	No	No	No
Grundy	Yes	No	No	No	No	No	No	No	No
Hamilton	Yes	No	No	Yes	No	Yes	No	No	Yes
Haymarket	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Haysi	Yes	No	No	Yes	No	No	No	No	No
Herndon	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hillsville	Yes	No	No	Yes	No	Yes	No	Yes	Yes
Honaker	No	No	No	No	No	No	No	No	No
Hurt	No	No	No	No	No	No	No	No	No
Independence	Yes	No	No	Yes	Yes	Yes	No	No	No
Ivor	No	No	No	No	No	No	No	No	No
Kenbridge	Yes	No	No	Yes	No	Yes	No	No	No
Keysville	No	No	No	No	No	No	No	No	No
Kilmarnock	Yes	Yes	Yes	Yes	No	Yes	No	No	No
La Crosse	Yes	No	No	No	No	No	No	No	No
Lawrenceville	Yes	No	No	No	No	No	No	No	Yes
Lebanon	Yes	No	No	Yes	No	Yes	No	No	No
Leesburg	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Louisa	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No
Lovettsville	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
Luray	Yes	No	Yes	Yes	No	Yes	No	Yes	No
Madison	No	No	No	No	No	No	No	No	No
Marion	Yes	No	Yes	Yes	No	Yes	No	Yes	No
McKenney	No	No	No	No	No	No	No	No	No
Middleburg	Yes	No	Yes	Yes	No	Yes	No	No	Yes
Mineral	Yes	No	Yes	Yes	No	Yes	No	No	No
Monterey	No	No	No	No	No	No	No	No	No
Montross	No	No	No	No	No	No	No	No	No
Mount Jackson	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
Narrows	Yes	No	Yes	No	No	Yes	No	No	No
Nassawadox	No	No	No	No	No	No	No	No	No
New Market	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Occoquan	Yes	No	Yes	No	No	No	No	No	No
Onancock	Yes	No	No	Yes	No	Yes	No	No	No
Orange	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Pamplin	No	No	No	No	No	No	No	No	No

* GIS mapping: Geographic information system mapping.

† CAFR: Comprehensive Annual Financial Report

Table 26.1: Fiscal Content Information on Local Websites, 2017 (continued)

Locality	Have a Website?	Information That Exists on Website							
		Proposed Budget	Adopted Budget	Tax Rates	Capital Improvement Programs	Utility Charges	Landbook Information	GIS Mapping*	Audit (CAFR)†
Towns (continued)									
Pembroke	Yes	No	No	Yes	No	Yes	No	No	No
Phenix	No	No	No	No	No	No	No	No	No
Pulaski	Yes	No	No	Yes	No	No	No	No	No
Purcellville	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Quantico	No	No	No	No	No	No	No	No	No
Remington	Yes	No	Yes	Yes	No	Yes	No	No	No
Richlands	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Rocky Mount	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Round Hill	Yes	No	Yes	Yes	No	Yes	No	No	Yes
Rural Retreat	Yes	No	No	No	No	No	No	Yes	No
Saint Paul	Yes	No	No	Yes	No	Yes	No	No	No
Saltville	Yes	Yes	Yes	No	No	No	No	No	No
Scottsville	Yes	Yes	Yes	Yes	No	No	No	No	No
Smithfield	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes
South Boston	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes
South Hill	Yes	No	Yes	Yes	No	Yes	No	No	Yes
Stanley	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Stephens City	Yes	No	No	Yes	No	Yes	No	Yes	No
Stony Creek	No	No	No	No	No	No	No	No	No
Strasburg	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Stuart	No	No	No	No	No	No	No	No	No
Surry	No	No	No	No	No	No	No	No	No
Tappahannock	Yes	No	Yes	Yes	No	Yes	No	No	No
Tazewell	Yes	Yes	Yes	Yes	No	Yes	No	No	No
The Plains	No	No	No	No	No	No	No	No	No
Timberville	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Urbanna	Yes	No	No	Yes	No	Yes	No	No	No
Victoria	Yes	No	Yes	Yes	No	Yes	No	No	No
Vienna	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Vinton	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Virgilina	No	No	No	No	No	No	No	No	No
Wachapreague	Yes	No	No	Yes	No	No	No	No	No
Wakefield	No	No	No	No	No	No	No	No	No
Warrenton	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Warsaw	Yes	No	Yes	Yes	No	Yes	No	No	No
West Point	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Windsor	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
Wise	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Woodstock	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Wytheville	Yes	No	Yes	Yes	No	Yes	No	Yes	No

* GIS mapping: Geographic information system mapping.

† CAFR: Comprehensive Annual Financial Report

Appendix A

2017 Tax Rates Questionnaire



**Hardcopy Version of Questionnaire for the 2017 Edition of
 Virginia Local Tax Rates**

General Instructions

This questionnaire shows most of the information your locality supplied for last year's edition of *Virginia Local Tax Rates, 2016*, published in April 2017. Please review the information for accuracy and completeness and write in any changes that will be effective by the end of calendar year 2017. If a particular tax or fee is not applicable for 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, please contact Steve Kulp at the Weldon Cooper Center for Public Service. [Phone: (434) 982-5638; FAX: (434) 982-5536; Email: sck7x@virginia.edu.] Please return this form by Friday, September 15, 2017.

Locality: _____ FIPS: _____

Information for last year's edition, *Virginia Local Tax Rates 2016*, was prepared by:

Name: _____
 Position: _____
 Phone: (_____) _____ Fax: (_____) _____
 Address: _____
 Email: _____

Information for this year's edition, *Virginia Local Tax Rates 2017*, was prepared by:

No change from last year.

Name: _____
 Position: _____
 Address: _____
 Phone: (_____) _____ ext. _____ Fax: (_____) _____
 Email: _____

Best time to contact your office: _____

Please make a copy for your files and fax this questionnaire to: (434) 982-5524, Attention: Steve Kulp or mail it to:

Steve Kulp
 Center for Economic and Policy Studies
 UVA Weldon Cooper Center for Public Service
 Post Office Box 400206
 Charlottesville, VA 22904-4206

I. LOCALLY ASSESSED REAL PROPERTY TAXES

A. GENERAL INFORMATION

1. What is the total **acreage** of all real property, taxable and tax-exempt, in your locality? _____
 a. What is the total assessed value of this property, including improvements? \$ _____
2. Of the total, what is the **acreage** of taxable real property in your locality? _____
 a. What is the total assessed value of this property, including improvements? \$ _____
3. Of the total, what is the **acreage** of tax-exempt real property in your locality? _____
 a. What is the total assessed value of this property, including improvements? \$ _____
4. How many taxable real estate **parcels** are in your locality, including agricultural, residential, commercial, and industrial? _____
 a. Of these, how many are *residential* taxable real estate **parcels**? _____
5. Is your tax assessment schedule based on fiscal year or calendar year?
 Fiscal year Calendar year
 a. What will your tax rate per \$100 of assessed value be as of July 1, 2017? _____
 b. What will your tax rate per \$100 of assessed value be as of January 1, 2018? _____
6. What is/are the due date(s)? _____ (month/day)
7. Does your locality impose any special district levies for downtown revitalization, mosquito control, fire protection, etc.? Yes No

a. If "yes," please provide the following information:

Name of District	Purpose	Rate Per \$100 of Assessed Value	Type(s) of Real Estate Subject to Levy				
			All	Res.	Comm.	Indus.	Other
_____	_____	_____	_____	_____	_____	_____	_____

(If you need more space, please see sheet at the back of survey: Real Property Tax: Special District Levies)

8. Has your locality created a Community Development Authority (CDA), as authorized by Section 15.2-5152, and issued tax-exempt bonds for the CDA in your locality? Yes No

a. If "yes," please provide the information below:

Tax Year	Project Name	Description	Acreage	Bond Amt. Issued	Current Assessed Value	Rate per \$100 of Assessed Value
_____	_____	_____	_____	_____	_____	_____

(If you need more space, please see sheet at the back of survey: Real Property Tax: Community Development Authority)

9. If a locality is included within either the Northern Virginia Transportation Authority or the Hampton Roads metropolitan planning area, Section 58.1-3221.3 permits it to charge an extra real property tax on commercial properties (up to \$0.125/\$100 in Northern Virginia and \$0.10/\$100 in Hampton Roads) for local transportation purposes. Does your locality charge this add-on tax?
 Yes No Not Applicable

If "yes," please state the additional charge per \$100 of assessed value. \$ _____

10. 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
11. If your locality is an incorporated town, how does it bill for taxes?
 County bills and collects taxes. County bills, but town collects taxes.
 Town sends out bills and collects taxes. Not applicable, locality is not an incorporated town.
12. Does your locality have a full-time assessor on its staff? Yes No
13. How are your locality's reassessments[†] conducted?
 In-house Contracted assessor Done by county (towns)
[†]Show general reassessments done using both in-house and contracted-out assessor(s) as "in-house" assessments.
14. How often does your locality conduct a general reassessment? Every _____ years.
15. Is a physical inspection of each parcel part of each general reassessment? Yes No
a. If "no" for question 14, is there a regular cycle for physically inspecting each property? Yes No
b. If "yes" for the preceding question, how many years are there between physical inspections? _____ years
16. When did the last general reassessment become effective? January 1 July 1 of Year _____
17. How are your locality's maintenance assessments[†] conducted?
 In-house Contracted assessor Done by county (towns)
[†]Maintenance assessments involve changes between general reassessments due to new construction, improvements, damages, demolitions, subdivision changes, and consolidations of property.
18. How many **total** taxpayer assessment appeals were there, for the most current year available:
a. What is the tax year for which these data apply? _____
b. How many were made to your real estate/assessment office? _____
Of these, in how many cases was the assessment adjusted downward? _____
c. How many reached your board of equalization? _____
Of these, in how many cases was the assessment adjusted downward? _____
d. How many judicial appeals were made on the basis of an assessment? _____
Of these, in how many cases was the assessment adjusted downward? _____
19. Of those appeals listed in the previous question, how many pertained to **non-residential** taxpayer assessment appeals for the most current year available:
a. What is the tax year for which these data apply? _____
b. How many were made to your real estate/assessment office? _____
Of these, in how many cases was the assessment adjusted downward? _____
c. How many reached your board of equalization? _____
Of these, in how many cases was the assessment adjusted downward? _____
d. How many judicial appeals were made on the basis of an assessment? _____
Of these, in how many cases was the assessment adjusted downward? _____
20. If applicable, what is the "lowered rate necessary to offset increased assessment" as required by Code of Virginia 58.1-3321 (the so-called "truth in taxation state law")?
\$ _____ per \$100 of assessed value.

21. After your locality's last reassessment, what was the average percentage change in assessed value?
 For all taxable parcels: _____% For single-family residential taxable parcels _____%

22. Considering just single-family residential parcels, about what percentage fell into each of the following brackets indicating percentage change in assessed value? (If your landbook data is not complete for the year, please use a previous year or omit the answer).

0.1-4.9% decrease	_____ %	0-4.9% increase	_____ %
5-9.9% decrease	_____ %	5-9.9 % increase	_____ %
10-14.9% decrease	_____ %	10-14.9% increase	_____ %
15-19.9% decrease	_____ %	15-19.9% increase	_____ %
20% or more decrease	_____ %	20% or more increase	_____ %

Note: The sum of all items in both columns should be 100%.

23. Has your locality used the authority under 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

24. Has your locality adopted an ordinance as permitted by the *Code of Virginia* 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 in the previous year? Yes No

a. If your locality has adopted an ordinance regarding 58.1-3219, what year was it adopted? _____

b. How many deferrals were made in the most recent year for which data are available? _____

c. What is the most recent year for which data are available? _____

25. Has your local government established a tax incremental financing fund to encourage development in certain areas as permitted by Sections 58.1-3245 through 58.1-3245.5 of the *Code of Virginia (Acts of Assembly, 1988, c. 776)*? Yes No

26. Does your locality treat energy-efficient buildings, not including land on which they are located as a separate class of real property as permitted by Section 58.1-3221.2 of the *Code of Virginia*? Yes No

If "yes," what is the rate per \$100 of assessed value? \$ _____

27. Does your locality provide a separate real property classification for improvements to real property used in the manufacture of renewable energy as permitted by Section 58.1-3221.4 of the *Code of Virginia*? Yes No

If "yes," what is the rate per \$100 of assessed value? \$ _____

28. Does your locality provide tax relief grants to low-income owners who are not elderly or disabled? Yes No

If "yes," what are the features of the program?

29. How many veterans in your locality took advantage of the special property tax relief as authorized by Section 58.1-3219.5 of the *Code of Virginia*? _____

What was the total cost in terms of foregone tax revenue of tax relief for veterans?

\$ _____

B. REAL ESTATE EXEMPTION FOR SUBSTANTIAL REHABILITATION, RENOVATION, OR REPLACEMENT

Residential (§58.1-3220)

Does your locality offer partial real estate exemption for rehabilitation, renovation, or replacement of residential units? Yes No

Unless otherwise stated, the residential real estate category includes single, multi-family, and historic units. If this is not true for your locality, please note the distinctions between the dwelling types in the questions below.

1. What year was the exemption included in you local ordinance? _____
2. What was the effective year 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 percentage increase in assessed value required? _____%
6. If there is a percentage increase in square footage required, what is that percentage? _____%
7. Are there any other criteria a parcel must satisfy in order to qualify for partial exemption under this section in your locality? If so, what are they?

Commercial/Industrial (§58.1-3221)

Does your locality offer real estate exemption for rehabilitation, renovation, or replacement of commercial or industrial units? Yes No

1. What year was the exemption included in your local ordinance? _____
2. What was the effective year 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)?[†]

[†]Unless otherwise stated, the exemption is equal to 100 percent of the increase in assessed value resulting from the rehabilitation.

6. What is the percentage increase in assessed value required? _____%
7. If there is a percentage increase in square footage required, what is that percentage? _____%
8. Are there any other criteria a parcel must satisfy in order to qualify for partial exemption under this section in your locality? If so, what are they?

C. REAL PROPERTY TAX RELIEF FOR THE ELDERLY AND DISABLED

Owners (§§58.1-3210-58.1-3217)

Does your locality offer a tax relief plan for elderly or disabled real property owners? Yes No

1. To whom does the tax relief plan apply? Elderly and disabled Elderly only Disabled only

2. Does your locality prescribe annual income limitations for individuals qualifying for tax relief? Yes No

If so, what is the maximum allowable combined gross income for owners (including the income of all relatives living with the owner)? \$ _____

3. Does your locality impose net worth limitations individuals must meet in order to qualify for the tax relief? Yes No

If so, what is the maximum allowable 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 net financial worth? _____

5. For the most recent year available, how many property owners received benefits under:

Tax relief for the elderly? _____

Tax relief for the disabled? _____

What is the year for which these data apply? _____

6. For the most recent year available, 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)?

8. If you have any additional comments or conditions, please list them here.

Renters (§§58.1-3210-58.1-3218)

Does your locality offer tax relief in the form of housing grants for renters? Yes No

1. To what types of renters does the tax relief plan apply?

Elderly and disabled Elderly only Disabled only

2. What is the maximum allowable combined gross income for renters (including the income of all relatives living together)? \$ _____

3. What is the maximum combined net worth for renters? \$ _____

4. For the most recent year available, how many renters received tax relief benefits under:

Rent tax relief for the elderly? _____

Rent tax relief for the disabled? _____

What is the year for which these data apply? _____

5. For the most recent year available, what was the total cost in terms of foregone tax revenue of benefits for:

Rent tax relief for the elderly? \$ _____

Rent tax relief for the disabled? \$ _____

6. What is the relief plan for renters (please specify)?

7. Please list any additional comments or conditions for questions 4, 5, and 6 here.

D. USE-VALUE ASSESSMENT (§58.1-3231)

Does your locality have use-value assessment? Yes No

1. What was the effective year of the use-value ordinance? _____

2. What types of real estate are eligible?

Agricultural land

Open space land

Forestal land

Horticultural land

3. How many acres in your locality are under use-value assessment? _____

*4. What is the minimum acreage required by local ordinance for open-space land? _____

5. Does the acreage listed under use-value assessment include land with structures not used for use-value purposes? (e.g., residence portion of the acreage and land associated with the residence portion of the acreage)? Yes No

6. What is the application fee? \$ _____
7. What use-value per acre estimate does your locality use for Class I agricultural land without risk of flooding? \$ _____
- Is this estimate based on the State Land Evaluation Advisory Commission (SLEAC) estimated value for such land in your locality? Yes No
 - If "no," please describe the methodology your locality uses to estimate land use value.

E. AGRICULTURAL FORESTAL DISTRICTS

Does your locality have agricultural-forestal districts? Yes No

Please list the following information for each agricultural-forestal district

District Name	Acreage	Year Created	Review Period (Years)
---------------	---------	--------------	-----------------------

(If you require more space please see sheet at the back of survey: Real Property Tax: Agricultural-Forestal Districts)

F. CONSERVATION EASEMENTS

- Is there any land in your locality subject to a conservation easement? Yes No
- If "yes,"
 - How many acres in your locality are under conservation easements? _____
 - How is the open space value in conservation easements determined?
 - Based on State Land Evaluation Committee (SLEAC) value.
 - Based on market analysis by local assessor.
 - How many acres under conservation easements participate in a use-value program for agricultural, forestal, or horticultural land? _____

G. SERVICE CHARGE ON TAX EXEMPT PROPERTY

Under Sections 58.1-3400 through 58.1-3407 of the *Code of Virginia*, localities are permitted to levy a service charge on tax-exempt property in certain limited cases. Does your locality impose service charges on tax-exempt property? Yes No

- Please list the following information for service charges on tax-exempt property:

Property Description	State or Privately Owned	Rate per \$100 of Assessed Value
----------------------	--------------------------	----------------------------------

2. Comments:

II. MERCHANTS' CAPITAL TAX

Does your locality have a merchants' capital tax? Yes No
If "no," please go to Section III. Tangible Personal Property Tax

1. Which of the following items are taxable?

- Inventory of stock on hand Yes No
Daily rental vehicle (defined in Section 58.1-2401) Yes No
Short-term rental property Yes No

Note: Short-term/daily rental property was recategorized merchants' capital by HB1301/SB355 in the 2010 session.

Localities that have a merchants' capital tax and have a tax on short-term rental property should list it here but should also refer to **Section IX. OTHER LOCAL TAXES, Part F. DAILY RENTAL TAX** for further questions. Localities that use the BPOL tax to tax retail merchants and also have the daily rental tax should list it only in **Section IX. OTHER LOCAL TAXES, Part F. DAILY RENTAL TAX**

Other: _____

2. What does your locality use as the date of valuation for merchants' capital as permitted by Section 58.1-3515?

- January 1 Average of January 1/ August 1
 Monthly or quarterly basis Other (please explain) _____

3. What is the rate per \$100 of assessed value? \$ _____

4. Which value concept and what percentage of value do you use to assess merchants' capital?

Value Concept

- Original cost
 Fair market value
 Depreciated cost (book value)
 Other method (please specify) _____

Percentage of value used to assess merchants' capital: _____%

5. For the most recent year available:

- a. What is the most recent year for which these data apply? _____
b. How many appeals were made by taxpayers to the local governing body on the basis of an assessment? _____
Of these, in how many cases was the assessment adjusted downward? _____
c. How many judicial appeals were filed by taxpayers? _____
Of these, in how many cases was the assessment adjusted downward? _____

6. How is the merchants' capital tax assessed?

- In-house Contracted assessor Done by county (towns)

III. TANGIBLE PERSONAL PROPERTY TAX

Does your locality impose a tangible personal property tax? Yes No

If "no," please go to Section IV: Machinery and Tools Tax

A. GENERAL QUESTIONS

1. Does your locality track property using separate ownership accounts with multiple items within an account, or does it track each item of property separately? Accounts Items

a. If your locality tracks property using ownership accounts:

- (1). How many personal property accounts are in your locality? _____
- (2). Of those, how many are business accounts? _____
- (3). What is the year to which these data apply? _____

2. What is the tax rate per \$100 of assessed value? _____

3. Does your locality impose any special district levies for personal property? Yes No

If "yes" please provide the following information:

<u>District Name</u>	<u>Purpose</u>	<u>Rate per \$100 of Assessed Value</u>
----------------------	----------------	---

4. What is/are the due date(s)? _____ (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

a. Additional comments about the locality payment options (if needed):

7. Do terms of due dates and options apply to all types of personal property or just motor vehicles?

- All personal property
- Motor vehicles only

8. Does your locality prorate personal property taxes? Yes No

9. If you answered "yes" to question 8, for what categories of personal property do you prorate taxes?

- Boats
- Motorcycles
- Recreational vehicles
- Business motor vehicles
- Mobile homes
- Trucks
- Campers
- Motor vehicles
- Trailers
- Other If "other," please describe _____.

10. To whom is tangible personal property tax relief offered?

Elderly: Yes No Disabled: Yes No

11. If you offer personal property tax relief to elderly and/or disabled, what is the form of relief offered?

Elderly: _____

Disabled: _____

12. If your locality imposes a maximum income limitation and/or a maximum net worth limitation, what are they?

	<u>Elderly</u>		<u>Disabled</u>
Income:	_____	Income:	_____
Net Worth:	_____	Net Worth:	_____

B. MOTOR VEHICLES

Automobiles and Small Trucks Under 2 Tons

1. The personal property tax is collected on how many vehicles in your locality? _____
Of those, how many vehicles are associated with business use? _____

2. What share of local personal property tax collections (excluding the state credit under the Personal Property Tax Relief Act) is attributable to motor vehicles? _____%
This percentage is actual estimated

3. Which recognized pricing guide(s) do you use to assess automobiles and small trucks?

<input type="checkbox"/> NADA Official Used Car Guide	<input type="checkbox"/> Blue Book, National Used Car Market Report
<input type="checkbox"/> NADA Official Older Used Car Guide	<input type="checkbox"/> Truck Blue Book, National Market Report
<input type="checkbox"/> Report Maclean Hunter Market Reports	<input type="checkbox"/> Black Book, Dealer Cost, Inc.
<input type="checkbox"/> Car Red Book, National Market Reports	<input type="checkbox"/> Department of Motor Vehicles
<input type="checkbox"/> Older Car Red Book, National Market Report	<input type="checkbox"/> No pricing guide
<input type="checkbox"/> Other (Specify) _____	

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. What are the condition categories and market values that your locality uses to assess automobiles and small trucks ?

_____	_____
Condition Category	Market Value
<input type="checkbox"/> Clean	<input type="checkbox"/> Retail Value
<input type="checkbox"/> Average	<input type="checkbox"/> Loan Value
<input type="checkbox"/> Rough	<input type="checkbox"/> Trade-in value
<input type="checkbox"/> Condition not considered	<input type="checkbox"/> Other (specify) _____
<input type="checkbox"/> Other (specify) _____	

6. For the market value selected above, what percentage is used to assess autos and small trucks? _____%

7. 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
 a. If “yes,” please explain briefly.

8. Which of the guideline methods of relief suggested by the PPTRA does 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

9. Does your locality “exempt” or provide a 100% state subsidy for low-value vehicles, so owners pay no property tax on them? Yes No

10. If your locality does eliminate the tax for low-value vehicles, what is the highest value the vehicle can be to receive the 100% exemption/state subsidy? \$ _____

11. What amount of the PPTRA fund is assigned as part of the state tax relief credit? What amount is the taxpayers liability?

<u>Tax Year</u>	<u>State Tax Relief Credit</u>	<u>Taxpayer Liability</u>
2016	_____	_____
2017	_____	_____

12. Does your locality offer a reduction in the personal property tax based on high-mileage usage? Yes No

a. Is your locality able to track the amount of revenue foregone because of the reduction? Yes No

b. If “yes,” please provide if possible for the most recent year the data are available:

- (1). The number of vehicles that received the reduction: _____
- (2). The amount of foregone revenue because of the reduction for high mileage usage by the locality. \$ _____
- (3). The most recent year for which these data apply? _____

Large Trucks 2 Tons and Over

1. Which recognized pricing guide(s) do you use to assess large trucks?
 NADA Official Used Car Guide Blue Book, National Market Reports
 NADA Official Older Used Car Guide Truck Blue Book, National Market Reports
 Maclean Hunter Market Reports Black Book, Dealer Costs, Inc.
 Red Book, National Market Reports Department of Motor Vehicle Reports
 Older Car Red Book, NMR No pricing guide
 Other (specify) _____

2. What are the condition categories and market values that your locality uses to assess large trucks ?

<u>Condition Category</u>	<u>Market Value</u>
<input type="checkbox"/> Clean	<input type="checkbox"/> Retail Value
<input type="checkbox"/> Average	<input type="checkbox"/> Loan Value
<input type="checkbox"/> Rough	<input type="checkbox"/> Trade-in value
<input type="checkbox"/> Condition not considered	<input type="checkbox"/> Other (specify) _____
<input type="checkbox"/> Other (specify) _____	

3. For the market value selected above, what percentage 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?

<u>Age of Truck</u>	<u>Percentage of Value</u>
---------------------	----------------------------

C. TANGIBLE PERSONAL PROPERTY RELATED TO BUSINESS AND OTHER USES

1. HB 617 (2014 session) permits localities to establish lower personal property tax rates on the tangible property of businesses that locate for the first time in the locality. The lower rates apply for the first two tax years and apply only to businesses exempt from the BPOL tax for first-time businesses. Has your locality established a lower rate for such businesses? Yes No

Please fill in the tables below: (OC - Original Cost; FMV - Fair Market Value; BV - Book Value)

<u>Type of Property</u>	<u>Basis</u>	<u>Tax Rate per \$100</u>	<u>Years Depreciated</u>	<u>Depreciation Rate</u>
Heavy construction machinery	<input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

<u>Type of Property</u>	<u>Basis</u>	<u>Tax Rate per \$100</u>	<u>Years Depreciated</u>	<u>Depreciation Rate</u>
-------------------------	--------------	---------------------------	--------------------------	--------------------------

Computer hardware other than used in data centers	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Computer hardware used in data centers	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Business furniture/ fixtures	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Generating and co-generating equipment	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Type of Property	Basis	Tax Rate per \$100	Years Depreciated	Depreciation Rate
------------------	-------	--------------------	-------------------	-------------------

Research and development equipment

OC
 FMV
 BV
 Other

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Biotechnology equipment

OC
 FMV
 BV
 Other

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Renewable energy manufacturing equipment

OC
 FMV
 BV
 Other

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Large capacity motor vehicles (seating cap. ≥ 30)

OC
 FMV
 BV
 Other

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

<u>Type of Property</u>	<u>Basis</u>	<u>Tax Rate per \$100</u>	<u>Years Depreciated</u>	<u>Depreciation Rate</u>
-------------------------	--------------	---------------------------	--------------------------	--------------------------

Farm

- OC
- FMV
- BV
- Other

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Livestock

- OC
- FMV
- BV
- Other

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Household

- OC
- FMV
- BV
- Other

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Pleasure boats and
watercraft

- OC
- FMV
- BV
- Other

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

<u>Type of Property</u>	<u>Basis</u>	<u>Tax Rate per \$100</u>	<u>Years Depreciated</u>	<u>Depreciation Rate</u>
-------------------------	--------------	---------------------------	--------------------------	--------------------------

Boats and watercraft over 5 tons	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Aircraft	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Antique motor vehicles	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Recreational vehicles	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Type of Property	Basis	Tax Rate per \$100	Years Depreciated	Depreciation Rate
------------------	-------	--------------------	-------------------	-------------------

Special fuels motor vehicles (e.g., hydrogen)	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Electric powered motor vehicles	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Mobile homes	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Horse trailers	<input type="checkbox"/> OC			
	<input type="checkbox"/> FMV			
	<input type="checkbox"/> BV			
	<input type="checkbox"/> Other			

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

IV. MACHINERY AND TOOLS TAX

Does your locality impose a Machinery and Tools Tax? Yes No

If "no," please proceed to **SECTION V. MISCELLANEOUS PROPERTY TAX EXEMPTIONS**

A. GENERAL CATEGORY

1. How many manufacturers' machinery and tools accounts are in your locality? _____

2. What is your locality's source of assessment value (please check the applicable box)?

Original cost Depreciated cost (book value) Fair market value

Other (specify) _____

3. What is the tax rate per \$100 of assessed value? \$ _____

4. Does your locality impose any special district levies? Yes No

If "yes," please provide the following information:

_____ District Name _____ Purpose _____ Rate per \$100 of Assessed Value

5. What is the assessment ratio (show schedule if applicable)?

_____ Age of Equipment _____ Percentage of Value

6. How is the machinery and tools tax assessed?

In-house Contracted-out assessor Done by county (towns)

B. SEPARATE CATEGORIES OF MACHINERY AND TOOLS

(The *Code of Virginia* permits categories of machinery within specific industries to be classified separately with the machinery and tools category, as specified in Section 58.1-3508.1)

1. M&T used in harvesting of forest products (Section 58.1-3508 of the *Code*)

Are machinery and tools used in harvesting forest products classified separately from the general category? Yes No

If "yes," what is the tax rate per \$100 of assessed value \$ _____

What is the assessment ratio? (Show schedule if applicable.)

_____ Age of Equipment _____ Percentage of Value

2. M&T used in semiconductor manufacturing (Section 58.1-3508.1 of the *Code*)

Are machinery and tools used in semiconductor manufacturing classified separately from the general category? Yes No

If “yes,” what is the tax rate per \$100 of assessed value \$ _____

What is the assessment ratio? (Show schedule if applicable.)

 Age of Equipment Percentage of Value

3. M&T used in precision investment castings (Section 58.1-3508.3 of the *Code*)

Are machinery and tools used in precision investment castings classified separately from the general category? Yes No

If “yes,” what is the tax rate per \$100 of assessed value \$ _____

What is the assessment ratio? (Show schedule if applicable.)

 Age of Equipment Percentage of Value

4. M&T used in manufacturing materials for national defense (Section 58.1-3508.4)

Are machinery and tools used in manufacturing materials for national defense classified separately from the general category? Yes No

If “yes,” what is the tax rate per \$100 of assessed value \$ _____

What is the assessment ratio? (Show schedule if applicable.)

 Age of Equipment Percentage of Value

5. M&T used in motor vehicle cleaning businesses (Section 58.1-3508.5 of the *Code*)

Are machinery and tools used in motor vehicle cleaning businesses classified separately from the general category? Yes No

If “yes,” what is the tax rate per \$100 of assessed value \$ _____

What is the assessment ratio? (Show schedule if applicable.)

 Age of Equipment Percentage of Value

6. M&T used in producing or generating renewable energy (Section 58.1-3508.6 of the *Code*)

Are machinery and tools used in producing or generating renewable energy classified separately from the general category? Yes No

If “yes,” what is the tax rate per \$100 of assessed value \$ _____

What is the assessment ratio? (Show schedule if applicable.)

_____ Age of Equipment _____ Percentage of Value _____

V. MISCELLANEOUS PROPERTY TAX EXEMPTIONS (REAL AND PERSONAL)

Does your locality have property tax exemptions for the following property classes, as permitted by the *Code of Virginia* in Sections 58.1-3660 through 58.1-3666?

Real and Tangible Personal Property Class

- 1. Certified recycling equipment and facilities (Section 58.1-3661) Yes No
- 2. Certified solar energy equipment facilities or devices (Section 58.1-3661) Yes No

Tangible Personal Property Class

- 3. Generating and co-generating equipment for energy conservation (Section 58.1-3662) Yes No

Real Property Class

- 4. Certified stormwater management developments (Section 58.1-3660.1) Yes No
- 5. Environmental restoration sites (Section 58.1-3664) Yes No
- 6. Erosion control improvements (Section 58.1-3665) Yes No
- 7. 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.)

Please enter the following utility rates (include your minimum and maximum charges).

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
Electric			

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
Gas			

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
Water			

C. UTILITY LICENSE TAX

This is a business license tax levy (not a tax on consumers' usage) on the gross receipts of public service corporations (utility companies) as authorized by Section 58.1-3731 of the *Code of Virginia*. (If the tax is not a % of gross receipts, enter a comment.)

Water: _____ % of gross receipts

Comment:

Telephone: _____ % of gross receipts

Comment:

D. CABLE TELEVISION TAXES

- 1. Did your locality grandfather its current franchise license fee on cable operators as authorized by Section 15.2.2108? Yes No
 - a. If “yes,” what year will the contract expire? _____
 - b. Does your locality retain franchise agreements with more than one cable provider? Yes No
 - c. What is the franchise fee? _____ % of gross receipts.
- 2. Does your locality impose a business, professional, and occupational license (BPOL) tax on cable providers? Yes No

E. RIGHT-OF-WAY USE FEE

- 1. Section 56-468.1, adopted in 1998, allows cities, towns, and Arlington and Henrico counties to maintain their public streets and roads and to impose a public right-of-way use 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
- 2. Does your locality have a franchise agreement or ordinance allowing for the use of public right-of-way fees that was from before 1998 and “grandfathered” in with the 1998 law? Yes No

VII. MOTOR VEHICLE LICENSING (so-called decal tax)

- 1. Please indicate below the applicable tax rate as either flat (e.g., \$25) or a schedule, which represents tax by weight.

<u>Cars and Light Trucks</u>	<u>Motorcycles</u>	<u>Trucks Not for Hire</u>
------------------------------	--------------------	----------------------------

- 2. Does your locality require that decals be affixed to vehicles? Yes No
- 3. By what date must the motor vehicle license tax be paid? _____ (month/day)
- 4. 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 (Section 58.1-3703)

Does your locality impose a business, professional, and occupational license (BPOL) tax? Yes No
If "no," skip to **SECTION IX, OTHER LOCAL TAXES**

A. GENERAL INFORMATION

1. What is the filing date for the BPOL tax? _____ (month/day)
2. What is the payment due date for the BPOL tax? _____ (month/day)
3. What type of BPOL tax payment schedule does your locality have?
 Annual Semiannual
 Quarterly Other (specify) _____
4. 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.
 A license fee is imposed per business location, regardless of the number of licenses issued at that location.
 A license fee is imposed for each license a business has, even if its activities are at one location.
 No license fee is imposed on any business. There is a minimum or flat tax that businesses are required to pay.
 No license fee is imposed on any business. There is a license tax based on the percentage of gross receipts or some other method.

Please add any comments about the way your locality applies the license fee:

5. If you answered above that your locality does charge a license fee, to which businesses does the fee apply?
 All businesses.
 Only to businesses with gross receipts between: \$ _____ and \$ _____
 Only to businesses with gross receipts greater than: \$ _____
 Only to businesses with gross receipts 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:

6. Check the box that describes whether your locality has implemented a gross receipts threshold for the license tax.

Yes, threshold exists. The tax is based on minimum gross receipts of: \$ _____
[e.g., the threshold is \$10,000 if a locality charges \$0.20 per \$100 of gross receipts only after the merchant has gross receipts of \$10,000 or more].]

No threshold. We tax from the first dollar of gross receipts earned.

Please add any comments about your locality threshold implementation here:

7. 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

8. Localities may provide an exemption, refund, rebate or other relief from the BPOL tax to businesses locating for the first time in a locality for a period not to exceed 2 years. Does your locality offer such exemptions to new businesses? Yes No

9. Localities may exempt BPOL taxes or fees of any business that does not have an after-tax profit for the taxable year. Does your locality offer such an exemption to businesses? Yes No

B. CONTRACTING

1. What is the annual license fee (filing fee) for contracting? \$ _____ per year

2. What is the annual license tax rate per \$100? \$ _____ per year

3. What is the annual minimum tax for businesses subject to a tax rate? \$ _____ per year
Please explain:

C. RETAIL SALES

1. What is the annual license fee (filing fee) for retail sales? \$ _____ per year

2. What is the annual license tax rate per \$100? \$ _____ per year

3. What is the annual minimum tax for businesses subject to a tax rate? \$ _____ per year
Please explain:

D. MAIL ORDER

Does your locality consider “mail order” a category separate from retail or wholesale? Yes No

If “yes,” please answer the following questions:

1. What is the annual license fee (filing fee) for mail order services? \$ _____ per year
2. What is the annual license tax rate per \$100? \$ _____ per year
3. What is the annual minimum tax for businesses subject to a tax rate? \$ _____ per year

Please explain:

E. REPAIR, PERSONAL, AND BUSINESS SERVICES

- | | <u>Repair Services</u> | <u>Personal Services</u> | <u>Business Services</u> |
|---|------------------------|--------------------------|--------------------------|
| 1. What is the annual license fee (filing fee)? | \$ _____ | _____ | _____ |
| 2. What is the annual license tax rate per \$100? | \$ _____ | _____ | _____ |
| 3. What is the annual minimum tax for businesses subject to the tax rate? | \$ _____ | _____ | _____ |

Please explain:

F. FINANCIAL, REAL ESTATE, AND PROFESSIONAL SERVICES

- | | <u>Financial</u> | <u>Real Estate</u> | <u>Professional</u> |
|---|------------------|--------------------|---------------------|
| 1. What is the annual license fee (filing fee)? | \$ _____ | _____ | _____ |
| 2. What is the annual license tax rate per \$100? | \$ _____ | _____ | _____ |
| 3. What is the annual minimum tax for businesses subject to the tax rate? | \$ _____ | _____ | _____ |

Please explain:

G. WHOLESALE

- 1. What is the license fee (filing fee) for wholesale services? \$ _____ per year
 - 2. The license tax rate is \$ _____ per \$100 of (check the appropriate box)
 - Purchases of goods for sale
 - Gross receipts
 - Not applicable
 - 3. 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? _____
 - 4. What is the annual minimum tax for businesses subject to a tax rate? \$ _____ per year
- Please explain:

H. BUSINESS RENTING REAL PROPERTY

- 1. Does your locality charge a license fee or levy a BPOL tax on any business that rents real property (other than those types of establishments specifically exempted by Section 58.1-3703, such as hotels, motels, motor lodges, auto courts, tourist courts, travel trailer parks, lodging houses, rooming houses, and boarding houses)?
 - Yes
 - No
 - a. If “yes,” what year did the ordinance giving you this authority take effect? _____

I. OTHER BUSINESS TAXES/FEEES

Please list your taxes/fees on peddlers and itinerant merchants. Note whether the fee is an annual charge or whether it is based on event participation.

- 1. Retail peddlers:

- 2. Retail itinerant merchants:

- 3. Wholesale peddlers and itinerant merchants:

IX. OTHER LOCAL TAXES

A. LOCAL EXCISE SALES TAXES

	<u>Tax Rate</u>
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):	_____ %

Add any comments you might have on local excise taxes here:

B. CIGARETTE TAX (SECTION 58.1-3830)

No. of <u>Cigarettes in Pack</u>	<u>Tax per Pack</u>
20	_____ ¢
25	_____ ¢
30	_____ ¢

1. Does your locality offer a dealer discount to stamping agents collecting and remitting the cigarette excise tax? Yes No

2. If “yes,” please describe the provisions here:

C. NATURAL RESOURCE RELATED TAXES

Does your locality impose natural resource related taxes on oil, coal, gas, or minerals? Yes No

If “yes,” please answer the following questions, otherwise, skip to the next portion, **PART D TAXES**

ON LEGAL DOCUMENTS

Note: The statute for the oil severance tax permits a tax of up to 0.5 percent of gross receipts. For each of the three subsequent taxes, statutes permit a tax of up to 1 percent of gross receipts.

- 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. Do you have a minerals tax (58.1-3286): Yes No

Add any comments you might have on natural resource related taxes here:

D. TAXES ON LEGAL DOCUMENTS

1. Recordation tax (58.1-3800):

1/3 of state tax (which is 25¢ per \$100) No tax Other: _____ ¢ per \$100

2. Tax on wills and administration (58.1-3805):

1/3 of state tax (which is 10¢ per \$100) No tax Other: _____ ¢ per \$100

Add any comments you might have on taxes on legal documents here:

E. BANK FRANCHISE TAX

Does your locality collect the bank franchise tax as authorized by Section 58.1-1208?

Yes No

F. DAILY RENTAL TAX

Does your locality collect a tax on short-term rental property? Yes No

1. If “yes,” does your locality collect the tax under the provisions of the

- daily rental property tax (Section 58.1-3510.4) or
- merchants’ capital tax (Section 58.1-3510)?

2. What is the tax rate for property rentals, other than heavy equipment property (may be up to 1%)? _____ % of gross receipts

3. What is the tax rate for property rentals of heavy equipment (may be up to 1.5%)? _____ % of gross receipts

G. HEATING FUEL EXEMPTION

Has your locality adopted a local ordinance, as permitted by *Code of Virginia* Section 58.1-609.13, that exempts artificial or propane gas, firewood, coal, or home heating oil for domestic consumption from the local 1 percent component of the retail sales and use tax? Yes No

H. GREEN ROOFING INCENTIVES

Has your locality adopted a local ordinance, as permitted by *Code of Virginia* Section 58.1-3852, that provides incentives or regulatory flexibility, including, but not limited to reduction of permit fees, and streamlined approval processes for the use of green roofs? Yes No

I. TECHNOLOGY ZONES

Has your locality created a Technology Zone, as authorized by *Code of Virginia* Section 58.1-3850? Yes No

1. If 'yes,' please provide the number of Technology Zones your locality currently has: _____

J. TOURISM ZONES

Has your locality created a Tourism Zone, as authorized by *Code of Virginia* Section 58.1-3851? Yes No

1. If 'yes,' please provide the number of Tourism Zones your locality currently has: _____

K. DEFENSE PRODUCTION ZONES

Has your locality created a Defense Production Zone, as authorized by *Code of Virginia* Section 58.1-3853? Yes No

1. If 'yes,' please provide the number of Defense Production Zones your locality currently has: _____

X. USER CHARGES AND OTHER FEES

A. REFUSE COLLECTION CHARGES

1. Does your locality provide refuse collection to residential customers? Yes No

a. If "yes," what is the frequency of collection? _____

b. If "yes," what is the collection fee? (If none write \$0.) _____ (\$ per period)

2. Does your locality provide refuse collection to commercial and industrial customers?

Yes No

a. If "yes" what is the frequency of collection? _____

b. If "yes," what is the collection fee (if none write \$0)? _____ (\$ per period)

3. Is the fee-structure based on the number of containers? Yes No

a. If "no," please explain: _____

4. Does your locality contract with one or more private firms to provide refuse collection?

Yes No Not applicable

5. If your locality imposes tipping fees, please show the charge(s):

6. Does your locality charge specific collection fees for miscellaneous refuse items? Please provide the following information:

Refuse Item	Fee
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B. RECYCLING COLLECTION CHARGES

1. Has your locality instituted a recycling program? Yes No
 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 Not applicable
 c. If "yes," what is the fee? _____

C. OTHER USER FEES

1. What is the total charge for initially connecting a water pipe to a residence (including connection, availability, meter, tap, and other fees)?

Type of Housing Unit	Inside City or Town	Outside City or Town
Single family housing	\$ _____	\$ _____
Apartment (per unit)	\$ _____	\$ _____
Town house	\$ _____	\$ _____
Mobile home	\$ _____	\$ _____

Please explain or comment if you cannot provide a "fixed" value (in \$) for this cost:

2. What is the total charge for initially connecting a sewer service to a residence (including connection, availability, meter, tap, and other fees)?

Type of Housing Unit	Inside City or Town	Outside City or Town
Single family housing	\$ _____	\$ _____
Apartment (per unit)	\$ _____	\$ _____
Town house	\$ _____	\$ _____
Mobile home	\$ _____	\$ _____

REAL PROPERTY TAX: SPECIAL DISTRICT LEVIES

<u>Name of District Purpose</u>	<u>Rate Per \$100 of Assessed Value</u>	<u>Type(s) of Real Estate Subject to Tax</u>				
		<u>All</u>	<u>Res.</u>	<u>Comm.</u>	<u>Indus.</u>	<u>Other</u>

REAL PROPERTY TAX: COMMUNITY DEVELOPMENT AUTHORITY

<u>Tax Year</u>	<u>Project Name</u>	<u>Description</u>	<u>Acreage</u>	<u>Bond Amount Issued</u>	<u>Current Assessed Value</u>	<u>Rate per \$100 of Assessed Value</u>
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REAL PROPERTY TAX: AGRICULTURAL-FORESTAL DISTRICTS

<u>District Name</u>	<u>Acreage</u>	<u>Date Created</u>	<u>Review Period (Years)</u>
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Appendix B

List of Respondents and Non-Respondents to 2017 Tax Rates Questionnaire^a

Locality	Name/Title	Telephone/Email
Cities		
Alexandria	Ms. Dana McCormick Revenue Analyst III	703/746-3945 dana.mccormick@alexandriava.gov
Bristol	Mr. Terry C. Frye Commissioner of the Revenue	276/642-2337 tcfrye@bristolva.org
Buena Vista	Ms. Mar Vita L. Flint Commissioner of the Revenue	540/261-8610 commissioner@bvcity.org
Charlottesville	Ms. Betty Graham Deputy Commissioner of the Revenue	434/970-3160 graham@charlottesville.org
Chesapeake	Ms. Patsy Foster Chief Deputy Commissioner of the Revenue	757/382-6743 pfoster@cityofchesapeake.net
Colonial Heights	Mr. William Feasenmyer Commissioner of the Revenue	804/520-9280 feasenmyerw@colonialheightsva.gov
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 Chief Deputy Commissioner of the Revenue	703/385-2497 linda.leightley@fairfaxva.gov
Falls Church	Mr. Gary LaPorta Revenue Assistant	703/248-5017 glaporta@fallschurchva.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 C. Hankley Commissioner of the Revenue	276/236-2528 dhankley@galaxva.com
Hampton	Ms. Nancy R. Strickland Chief Deputy Commissioner of the Revenue	757/728-5023 nstrickland@hampton.gov
Harrisonburg	Ms. Karen Rose Commissioner of the Revenue	540/432-7704 karen.rose@harrisonburgva.gov
Hopewell	Ms. Amanda Kidd Chief Deputy Commissioner of the Revenue	804/541-2238 akidd@hopewellva.gov
Lexington	Ms. Karen T. Roundy Commissioner of the Revenue	540/462-3754 kroundy@lexingtonva.gov
Lynchburg	Mr. Mitchell W. Nuckles Commissioner of the Revenue	434/455-3871 mitchell.nuckles@lynchburgva.gov
Manassas	Mr. Douglas Waldron Commissioner of the Revenue	703/257-8220 dwaldron@ci.manassas.va.us
Manassas Park	Ms. Debra Wood Commissioner of the Revenue	703/335-8825 d.wood@manassasparkva.gov
Martinsville*	Ms. Ruth L. Easley Commissioner of the Revenue	276/403-5131 reasley@ci.martinsville.va.us

^a All respondents are shown in normal type. Non-respondents are shown in bold-italic type.

* The locality did not complete the survey. In some instances, the Cooper Center determined a locality's taxes using its web site.

Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Cities (continued)		
Newport News	Ms. Susan Bravo Business Related Taxes Deputy Commissioner	757/926-3860 sbravo@nngov.com
Norfolk	Ms. Jennifer Ward Audit Supervisor	757/664-7874 jennifer.ward@norfolk.gov
Norton	Ms. Judy K. Miller Commissioner of the Revenue	276/679-0031 judym@nortonva.org
Petersburg	Ms. Pamela Hairston Commissioner of the Revenue	804/733-2317 phairston@petersburg-va.org
Poquoson	Mr. Graham P. Wilson Commissioner of the Revenue	757/868-3020 graham.wilson@poquoson-va.gov
Portsmouth	Mr. Cardell Patillo Chief Deputy Commissioner of the Revenue	757/393-8342 patilloc@portsmouthva.gov
Radford	Ms. Cathy Flinchum Commissioner of the Revenue	540/731-3613 cathy.flinchum@radfordva.gov
Richmond	Mr. Richie McKiethen Real Estate Assessor	804/646-5304 richie.mckiethen@richmondgov.com
Roanoke	Mr. Sherman A. Holland Commissioner of the Revenue	540/853-2521 sherman.holland@roanokeva.gov
Salem	Ms. Linda Carroll Commissioner of the Revenue	540/375-3019 lmcarroll@salemva.gov
Staunton	Ms. Maggie Ragon Commissioner of the Revenue	540/332-3830 ragonma@ci.staunton.va.us
Suffolk	Mr. Paul Crepeau Chief Deputy Commissioner of the Revenue	757/514-4259 pcrepeau@suffolkva.us
Virginia Beach	Mr. Eric T. Schmudde Chief Deputy Commissioner of the Revenue	757/385-8012 eschmudd@vbgov.com
Waynesboro	Mr. 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	Ms. Ann Burkholder Commissioner of the Revenue	540/667-1815 ann.burkholder@winchesterva.gov
Counties		
Accomack	Mrs. Leslie Savage Commissioner of the Revenue	757/787-5752 lsavage@co.accomack.va.us
Albemarle	Ms. Tammy R. Critzer Management Analyst II	434/872-4563 tcritzer@albermarle.org
Alleghany	Ms. Valerie N. Bruffey Commissioner of the Revenue	540/863-6640 vbruffey@co.alleghany.va.us
Amelia	Ms. Laura Walsh Deputy Commissioner of the Revenue	804/561-2158 laura.walsh@ameliacova.com
Amherst	Ms. Vickie C. Hickman Chief Deputy Commissioner of the Revenue	434/946-9310 vhickman@countyofamherst.com
Appomattox	Ms. Sara Henderson Commissioner of the Revenue	434/352-7450 sara.henderson@appomattoxcountyva.gov
Arlington	Ms. Squietta Smith-Terry Assistant Deputy Commissioner of the Revenue	703/228-3048 sterry@arlingtonva.us
Augusta	Ms. W. Jean Shrewsbury Commissioner of the Revenue	540/245-5640 shrewsbury194@comcast.net
Bath	Ms. Angel Grimm Commissioner of the Revenue	540/839-7231 agrimm@bathcountyva.org
Bedford	Ms. Julie Creasy Commissioner of the Revenue	540/586-7621 ext. 1253 jcreasy@bedfordcountyva.gov
Bland	Ms. Cindy Wright Commissioner of the Revenue	276/688-4291 cwright@bland.org
Botetourt	Mr. Rodney Spickard Commissioner of the Revenue	540/928-2050 ext. 6 rspickard@botetourtva.gov

^a All respondents are shown in normal type. Non-respondents are shown in bold-italic type.

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Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Counties (continued)		
Brunswick	Ms. Camilla Clayton-Bright Commissioner of the Revenue	434/848-2313 brunscor@brunswickco.com
Buchanan	Mr. Vickie Davis Chief Deputy Commissioner of the Revenue	276/935-6541 vickie.davis@buchanancounty-va.gov
Buckingham	Ms. Stephanie Love Commissioner of the Revenue	434/969-4972 slope@buckinghamcounty.virginia.gov
Campbell	Mr. Calvin C. Massie Commissioner of the Revenue	434/332-9518 ccmassie@campbellcountyva.gov
Caroline	Ms. Susan B. Morgan Deputy Commissioner of the Revenue	804/633-8060 smorgan@co.caroline.va.us
Carroll	Ms. Frances Zimmerman Commissioner of the Revenue	276/730-3080 fzimmerman@carrollcountyva.org
Charles City*	Ms. Denise B. Smith Commissioner of the Revenue	804/652-2162 dsmith@co.charles-city.va.us
Charlotte	Ms. Naisha N. Carter Commissioner of the Revenue	434/542-5546 npridgen@charlotteva.com
Chesterfield	Ms. Patricia J. Howell Chief Deputy Commissioner of the Revenue	804/748-1377 howellp@chesterfield.gov
Clarke	Ms. Donna Peake Commissioner of the Revenue	540/955-5187 dpeake@clarkecounty.gov
Craig	Ms. Danielle Snider Deputy Commissioner of the Revenue	540/864-6241 dsnider@tds.net
Culpeper	Ms. Denise Whetzel Chief Deputy Commissioner of the Revenue	540/727-3443 ext. 221 dwhetzel@culpepercounty.gov
Cumberland	Ms. Brenda Helton Deputy Clerk	804/492-4280 bhelton@cumberlandcounty.virginia.gov
Dickenson	Mr. Michael Yates Commissioner of the Revenue	276/926-1646 myates@dickensonva.gov
Dinwiddie	Ms. Lori K. Stevens Commissioner of the Revenue	804/469-4500 ext. 4 lstevens@dinwiddieva.us
Essex	Mr. Thomas M. Blackwell Commissioner of the Revenue	804/443-4737 cor@essex-virginia.org
Fairfax	Ms. Nancy Bishop Accountant III	703/324-3852 nancy.bishop@fairfaxcounty.gov
Fauquier	Mr. Ross W. D'Urso Commissioner of the Revenue	540/422-8149 commish@fauquiercounty.gov
Floyd	Ms. Lisa Baker Commissioner of the Revenue	540/745-9345 lbaker@floydcovva.org
Fluvanna	Ms. Kelly Hudgins Deputy Commissioner of the Revenue	434/591-1940 khudgins@fluvannacounty.org
Franklin	Ms. Margaret S. Torrence Commissioner of the Revenue	540/483-6650 margaret.torrence@franklincountyva.gov
Frederick	Ms. Ellen E. Murphy Commissioner of the Revenue	540/665-5681 emurphy@fcva.us
Giles	Ms. Lisa Corell Commissioner of the Revenue	540/921-4420 ext. 10 lcorell@gilescounty.org
Gloucester*	Mr. Kevin A. Wilson Commissioner of the Revenue	804/693-3451 cor@gloucesterva.info
Goochland	Ms. Jennifer Brown Commissioner of the Revenue	804/556-5807 jbrown@goochlandva.us
Grayson	Mr. Larry Bolt Commissioner of the Revenue	276/773-2381 lbolt@graysoncountyva.com
Greene	Mr. Larry V. Snow Commissioner of the Revenue	434/985-5211 lsnow@gcva.us
Greensville	Ms. Martha S. Swenson Commissioner of the Revenue	434/348-4227 miss.cor@greensvillecountyva.gov
Halifax	Ms. Brenda P. Powell Commissioner of the Revenue	434/476-3314 bpowell@co.halifax.va.us

^a All respondents are shown in normal type. Non-respondents are shown in bold-italic type.

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Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Counties (continued)		
Hanover	Ms. Karen R. Winston Deputy Commissioner of the Revenue	804/365-6129 krwinston@hanovercounty.gov
Henrico	Mr. Justin Crawford Budget Supervisor	804/501-4254 cra76@henrico.us
Henry	Ms. Linda N. Love Commissioner of the Revenue	276/634-4690 llove@co.henry.va.us
Highland	Ms. Darlene Crummett Commissioner of the Revenue	540/468-2142 hcommish@htcnet.org
Isle of Wight	Mr. Gerald H. Gwaltney Commissioner of the Revenue	757/365-6224 ggwaltney@iwus.net
James City	Mr. Richard W. Bradshaw Commissioner of the Revenue	757/253-6695 richard.bradshaw@jamescitycountyva.gov
King & Queen	Ms. Kelly Lumpkin Commissioner of the Revenue	804/785-5976 knorman@kingandqueenco.net
King George	Ms. Judy Hart Commissioner of the Revenue	540/775-4664 jhart@co.kinggeorge.state.va.us
King William	Ms. Sally W. Pearson Commissioner of the Revenue	804/769-4941 spears@kingwilliamcounty.us
Lancaster	Ms. Marlon Savoy Commissioner of the Revenue	804/462-7920 msavoy@lancova.com
Lee	Mr. Christopher Jones Commissioner of the Revenue	276/346-7722 cor@leecova.org
Loudoun	Ms. Andrea Demyan Administrative Manager	703/777-0233 andrea.demyan@loudoun.gov
Louisa	Ms. Nancy M. Pleasants Commissioner of the Revenue	540/967-3432 npleasants@louisa.org
Lunenburg	Ms. Elizabeth Hamlett Commissioner of the Revenue	434/696-2516 lhamlett@lunenburgva.net
Madison	Mr. Brian Daniel Commissioner of the Revenue	540/948-4421 bdaniel@madisonco.virginia.gov
Mathews	Mr. Leslie Hall Commissioner of the Revenue	804/725-7168 lhall@co.mathews.va.us
Mecklenburg	Mr. Ed Taylor Commissioner of the Revenue	434/738-6191 ext 4280 ed.taylor@mecklenburgva.com
Middlesex	Ms. Priscilla J. Davenport Commissioner of the Revenue	804/758-5331 bdavenport@co.middlesex.va.us
Montgomery	Mr. Jesse Moore Chief Deputy Commissioner of the Revenue	540/394-2122 moorej@montgomerycountyva.gov
Nelson	Ms. Pamela Campbell Commissioner of the Revenue	434/263-7070 pcampbell@nelsoncounty.org
New Kent	Ms. Laura M. Ecimovic Commissioner of the Revenue	804/966-9610 lmeimovic@newkent-va.us
Northampton	Ms. Charlene Gray Commissioner of the Revenue	757/678-0446 cgray@co.northampton.va.us
Northumberland	Mr. Todd E. Thomas Commissioner of the Revenue	804/580-4600 tthomas@co.northumberland.va.us
Nottoway	Ms. Christy Hudson Commissioner of the Revenue	434/645-9317 chudson@nottoway.org
Orange	Ms. Renee Pope Commissioner of the Revenue	540/672-4441 rpope@orangecountyva.gov
Page	Ms. Rebecca Smith Commissioner of the Revenue	540/743-3840 bsmith@pagecounty.virginia.gov
Patrick	Ms. Janet H. Rorrer Commissioner of the Revenue	276/694-7131 jrorrer@co.patrick.va.us
Pittsylvania	Ms. Shirley Hammock Chief Deputy Commissioner of the Revenue	434/432-7942 shirley.hammock@pittgov.org
Powhatan	Ms. Cheryl Jessie Deputy Commissioner of the Revenue	804/598-5617 cjessie@powhatanva.gov

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Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Counties (continued)		
Prince Edward	Ms. Beverly M. Booth Commissioner of the Revenue	434/392-3231 ext. 232 bbooth@co.prince-edward.va.us
Prince George	Ms. Darlene M. Rowsey Commissioner of the Revenue	804/722-8740 drowsey@princegeorgecountyva.gov
Prince William	Ms. Allison Lindner Real Estate Assessments Division Chief	703/792-7417 alindner@pwvcgov.org
Pulaski*	Ms. Trina N. Rupe Commissioner of the Revenue	540/980-7750 trupe@pulaskicounty.org
Rappahannock	Ms. Sharon Dodson Commissioner of the Revenue	540/675-5370 sdodson@rappahannockcountyva.gov
Richmond	Ms. Jennifer Delano Commissioner of the Revenue	804/333-3722 commissioner@co.richmond.va.us
Roanoke	Ms. Laura Shelton Real Estate Supervisor	540/772-2048 lshelton@roanokecountyva.gov
Rockbridge	Mr. David C. Whitesell Commissioner of the Revenue	540/463-3431 david_whitesell@rockbridgecountyva.gov
Rockingham	Mr. Lowell Barb Commissioner of the Revenue	540/564-1132 lbarb@rockinghamcountyva.gov
Russell	Ms. Freda Sweeney Deputy Commissioner of the Revenue	276/889-8018 freda.sweeney@bvunet.net
Scott	Ms. Debbie Dockery Commissioner of the Revenue	276/386-7692 ddockery@scottcountyva.com
Shenandoah	Ms. Kathleen Black Commissioner of the Revenue	540/459-6170 kblack@shenandoahcountyva.us
Smyth	Ms. Rebecca Kress Chief Deputy Commissioner of the Revenue	276/706-8604 bkress@smythcounty.org
Southampton	Ms. Amy B. Carr Commissioner of the Revenue	757/653-3030 ext. 3033 acarr@southamptoncounty.org
Spotsylvania	Ms. Deborah F. Williams Commissioner of the Revenue	540/507-7055 debbiew@spotsylvania.va.us
Stafford	Ms. Amy Epperson Deputy Commissioner of the Revenue	540/658-4132 apperson@staffordcountyva.gov
Surry	Ms. Deborah J. Nee Commissioner of the Revenue	757/295-5225 djnee@surrycountyva.gov
Sussex	Ms. Ellen G. Boone Commissioner of the Revenue	434/246-1022 eboone@sussexcountyva.com
Tazewell	Ms. Anita McReynolds Chief Deputy Commissioner of the Revenue	276/385-1232 amcreynolds@tazewellcounty.org
Warren	Ms. Sherry T. Sours Commissioner of the Revenue	540/635-2651 ext. 207 ssours@warrencountyva.net
Washington	Mr. Darren Bralley Chief Deputy Commissioner of the Revenue	276/676-6504 dbralley@washcova.com
Westmoreland	Ms. Carol B. Gawen Commissioner of the Revenue	804/493-0113 cbgcommofrev@hotmail.com
Wise	Ms. Rose Mary Holbrook Chief Deputy Commissioner of the Revenue	276/328-3556 holbrook_ro@wisecounty.org
Wythe	Ms. Faye Barker Commissioner of the Revenue	276/223-6015 fhbarker@wytheco.org
York	Ms. Brandy Palazzone Chief Deputy Commissioner of the Revenue	757/890-3381 revofc@yorkcounty.gov
Towns		
Abingdon (Washington County)	Mr. Chuck Banner Director of Finance	276/628-3167 cbanner@abingdon-va.gov
Accomac* (Accomack County)	Ms. Andrea Derby Town Clerk	757/789-5171 townofaccomac@verizon.net
Alberta (Brunswick County)	Ms. Melissa Parrish Mayor	434/949-7443 mayorofalberta@albertava.com

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Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Towns (continued)		
Altavista (Campbell County)	Ms. Tobie Shelton Director of Finance/Treasurer	434/369-5001 tcshelton@altavistava.gov
Amherst (Amherst County)	Ms. Tracie Wright Office Manager	434/946-7885 tracie.wright@amherstva.gov
Appalachia (Wise County)	Ms. Yvonne Isom Town Clerk/Treasurer	276/565-3900 yisom@townofappalachiava.us
Appomattox* (Appomattox County)	Ms. Kimberley Ray Treasurer	804/352-8268 kray@appomattoxva.gov
Ashland (Hanover County)	Mr. Felix Stevens Finance Director	804/798-8650 fstevens@ashlandva.gov
Bedford (Bedford County)	Mr. Bart Warner Assistant Town Manager	540/587-6001 bwarner@bedfordva.gov
Belle Haven (Accomack and Northampton counties)	Ms. Elizabeth Pase Town Clerk	757/442-5031 townofbellehaven@verizon.net
Berryville (Clarke County)	Ms. Ann Phillips Town Clerk	540/955-1099 townclerk@berryvilleva.gov
Big Stone Gap* (Wise County)	Ms. Judy Hall Town Clerk/Treasurer	276/523-0115 ext. 101 jhall@bigstonegap.org
Blacksburg (Montgomery County)	Ms. Susan H. Kaiser Director of Finance	540/961-1177 skaiser@blacksburg.gov
Blackstone (Nottoway County)	Ms. Gweneth Procise Treasurer	434/292-7251 gwenethprocise@townofblackstoneva.com
Bloxom (Accomack County)	Mr. Robert Barnes Town Clerk	757/665-4315 townofbloxom@verizon.net
Bluefield (Tazewell County)	Mr. James E. Hampton Treasurer	276/322-4628 hampton@bluefieldva.org
Boones Mill (Franklin County)	Ms. Jean Rucker Town Treasurer/Clerk	540/334-5404 townofboonesmill@gmail.com
Bowling Green (Caroline County)	Ms. Melissa Lewis Town Clerk/Treasurer	804/633-6212 townclerk@townofbowlinggreen.com
Boyce (Clarke County)	Ms. Ruth Hayes Town Manager	540/837-2901 boyceva@verizon.net
Boydton (Mecklenburg County)	Ms. Shirley S. Bowen Clerk/Treasurer	434/738-6344 ext. 21 boydtonclerk@gmail.com
Boykins (Southampton County)	Ms. Patricia Draper Town Clerk	757/654-6361 boykins@townofboykinsva.com
Branchville (Southampton County)	Ms. Kayre Harrup Town Clerk	757/654-6017 mail.hardcopy@to.branchville.clerk.gov
Bridgewater (Rockingham County)	Ms. Robyn Weekley Chief Deputy Treasurer	540/908-3399 rweekley@bridgewater.town
Broadway (Rockingham County)	Ms. Marla Kline Town Clerk/Treasurer	540/896-5152 mwkline@town.broadway.va.us
Brodnax (Brunswick and Mecklenburg counties)	Mr. J. Woodrow Kidd Town Clerk/Treasurer	434/729-3191 brodnaxtown@earthlink.net
Brookneal* (Campbell County)	Ms. Bobbie A. Waller Town Clerk/Treasurer	434/376-3124 ext. 22 clerk@townofbrookneal.com
Buchanan* (Botetourt County)	Ms. Tina Kingery Treasurer	540/254-1212 tkingery@buchanan-va.gov
Burkeville (Nottoway County)	Ms. AnnTaylor Craig Town Clerk/Treasurer	434/767-4095 burkeville1@embarqmail.com
Cape Charles (Northampton County)	Ms. Deborah Poccock Treasurer	757/331-3259 ext. 23 deborah.poccock@capecharles.org
Capron (Southampton County)	Ms. Dianna L. Sexton Town Clerk	434/658-4275
Cedar Bluff (Tazewell County)	Mr. James K. McGlothlin Town Manager	276/964-4889 managercedarbluff@roadrunner.com

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Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Towns (continued)		
Charlotte Court House (Charlotte County)	Ms. Karen Price Town Clerk/Treasurer	434/542-5781 clerk@towncch.com
Chase City (Mecklenburg County)	Ms. Cynthia Gordon Clerk of Council/ Administrative Assistant	434/372-5136 ccclerk@gmail.com
Chatham (Pittsylvania County)	Mr. Timothy Hammell Town Clerk/Treasurer	434/432-9515 thammell@chatham-va.gov
Cheriton (Northampton County)	Ms. Stacey Sparrow Town Clerk	757/331-8200 townofcheriton@aol.com
Chilhowie (Smyth County)	Ms. Kerri McClure Accounting Clerk	276/646-3232 chilhowie.kmcclure@chilhowie.org
Chincoteague (Accomack County)	Ms. Karen Hipple Finance Director	757/336-6519 karen@chincoteague-va.gov
Christiansburg (Montgomery County)	Ms. Valerie Tweedie Treasurer/Director of Finance	540/382-9519 ext. 1123 vtweedie@christiansburg.org
Claremont* (Surry County)	Ms. Melissa Dudney Town Clerk/Treasurer	757/866-8427 townclaremont@aol.com
Clarksville (Mecklenburg County)	Ms. Tara Murphy Town Clerk/Treasurer	434/374-8177 tara1971@verizon.net
Cleveland (Russell and Washington counties)	Ms. Jennifer Chumbley Mayor	276/889-4365 townofclevelandva@gmail.com
Clifton (Fairfax County)	Ms. Kathleen Barton Town Clerk	703/830-8075 pawsnfins@cox.net
Clifton Forge (Alleghany County)	Ms. LeeAnna Tyler Director of Finance	540/863-2503 leeanna.tyler@cliftonforgeva.gov
Clinchco (Dickenson County)	Ms. Tina Bartley Town Clerk	276/835-1160
Clinchport Scott County)	Ms. Billie Page Mayor	276/940-2142 deantax@earthlink.net
Clintwood (Dickenson County)	Ms. Judy Steele Town Clerk	276/926-8383 jsteele_townofclintwood@verizon.net
Coeburn (Wise County)	Ms. Misty Yates Treasurer	276/395-3323 myates@townofcoeburn.com
Colonial Beach (Westmoreland County)	Ms. Joan H. Grant Chief Financial Officer	804/224-7183 jgrant@colonialbeachva.net
Columbia (Fluvanna County)	Mr. Nash Kidd Jr. Treasurer	434/842-2731
Courtland (Southampton County)	Ms. Debra J. Lambert Town Recorder	757/653-2222 courtland.townofc@verizon.net
Craigsville (Augusta County)	Ms. Sandra Dill Town Clerk	540/997-5935 sdill65@yahoo.com
Crewe (Nottoway County)	Ms. Tiffany Dumond Clerk	434/645-9453 tiffanydumond@townofcrewe.com
Culpeper (Culpeper County)	Ms. Jennifer Landreth Deputy Treasurer	540/829-8222 jklandreth@culpeperva.gov
Damascus (Washington County)	Ms. Linda Rouse Treasurer	276/475-3831 damascustreasurer@embarqmail.com
Dayton (Rockingham County)	Ms. Susan Smith Deputy Treasurer	540/879-2241 ssmith@daytonva.us
Dendron (Surry County)	Ms. Yvonne Pierce Town Manager	757/267-2508
Dillwyn (Buckingham County)	Ms. Loretta Reams Town Clerk/Treasurer	434/983-2076 dillwynva@embarqmail.com
Drakes Branch* (Charlotte County)	Ms. Mary Sands Town Clerk/Treasurer	434/568-3091 drakesbr@hovac.com
Dublin (Pulaski County)	Ms. Rebecca Wright Treasurer	540/674-4731 rwright@dublintown.org

^a All respondents are shown in normal type. Non-respondents are shown in bold-italic type.

* The locality did not complete the survey. In some instances, the Cooper Center determined a locality's taxes using its web site.

Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Towns (continued)		
Duffield (Scott County)	Mr. R. Gerald Miller Mayor	276/431-1777 duffieldva@mounet.com
Dumfries (Prince William County)	Mr. Retta S. Ladd Treasurer	703/221-3400 ext. 110 rladd@dumfriesva.gov
Dungannon (Scott County)	Ms. Terrina Ward Town Clerk	276/467-2522 terrina@townofdungannon.com
Eastville* (Northampton County)	Ms. Jonny Stevenson Town Clerk	757/678-7523 eastville@esva.net
Edinburg (Shenandoah County)	Ms. Mary Embrey Town Clerk	540/984-8521 town@shentel.net
Elkton (Rockingham County)	Ms. Clairen Sipes Treasurer	540/298-9465 treasurer@townofelkton.com
Exmore (Northampton County)	Ms. Ethel Parks Town Clerk	757/442-3114 ext. 12 eparks@exmore.org
Farmville (Prince Edward County)	Ms. Carol Anne Seal Treasurer	434/392-3333 caseal@farmvilleva.com
Fincastle (Botetourt County)	Ms. Joan Boothe Administrative Executive Assistant	540/473-2200 jboothe@townoffincastle.org
Floyd (Floyd County)	Ms. Kayla Cox Town Manager	540/745-2565 townmanager@swva.net
Fries (Grayson County)	Mr. Brian Reed Town Manager	276/744-2231 townoffries@embarqmail.com
Front Royal (Warren County)	Ms. Sharon Pendleton Manager of Finance	540/635-7799 spendleton@frontroyalva.com
Gate City (Scott County)	Mr. Chris Edwards Treasurer	276/386-3831 treasurer@mygatecity.com
Glade Spring (Washington County)	Ms. Tina Bunnell Treasurer	276/429-5134 treasurer@gladespringva.com
Glasgow (Rockbridge County)	Mr. Bill Rolfe Town Manager	540/258-2246 broffe@glasgowvirginia.org
Glen Lyn (Giles County)	Mr. Howard Spencer Town Manager	540/726-7075 hspencer@wvva.net
Gordonsville (Orange County)	Ms. Dawn Rigsby Senior Deputy Treasurer	540/832-2233 drigsby@gordonsville.org
Goshen* (Rockbridge County)	Ms. Bobbie J. Thornsby Town Clerk	540/997-5545 townofgoshen_va@yahoo.com
Gretna* (Pittsylvania County)	Ms. Patsy Thompson Town Clerk /Treasurer	434/656-6572 patsyt@townofgretna.org
Grottoes* (Augusta and Rockingham counties)	Ms. Rhonda Danner Treasurer	540/249-4207 rdanner@ci.grottoes.va.us
Grundy (Buchanan County)	Ms. Donna Potter Financial Director	276/935-2551 donna4theatre@yahoo.com
Halifax (Halifax County)	Mr. Carl Espy, IV Town Manager	434/476-2343 townmanager@townofhalifax.com
Hallwood (Accomack County)	Ms. Angela Taylor Town Clerk	757/894-3266 jkauto@intercom.net
Hamilton Loudoun County)	Ms. Lori M. Jones Treasurer	540/338-2811 lori.jones@town.hamilton.va.us
Haymarket* (Prince William County)	Mr. Roberto Gonzalez Treasurer	703/753-2600 rgonzalez@townofhaymarket.org
Haysi (Dickenson County)	Ms. Amanda Perrigan Town Clerk	276/865-5187 haysiclerk@dcwin.org
Herndon (Fairfax County)	Ms. Jennie Tripoli Director of Finance	703/435-6898 jennie.tripoli@herndon-va.gov
Hillsboro (Loudoun County)	Ms. Alta Jones Town Clerk	703/779-8328 altajones79@aol.com

^a All respondents are shown in normal type. Non-respondents are shown in bold-italic type.

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Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Towns (continued)		
Hillsville (Carroll County)	Ms. LeAnna Surratt Treasurer	276/728-2128 ext. 308 treasurer@townofhillsville.com
Honaker (Russell County)	Ms. Cyndi Hale Clerk/Treasurer	276/873-6556 townofhonaker@verizon.net
Hurt* (Pittsylvania County)	Ms. Susan Nichols Town Clerk/Treasurer	434/324-4411 clerk@townofhurtva.org
Independence (Grayson County)	Ms. Kim Farmer Town Clerk	276/773-3703 kim@independenceva.com
Iron Gate (Alleghany County)	Ms. Pamela E. Warren Town Clerk	540/862-0770 igtownclerk@aol.com
Irvington (Lancaster County)	Ms. Jacqueline H. Burrell Town Clerk/Treasurer	804/438-6230 info@irvingtonva.org
Ivor (Southampton County)	Ms. Jennifer Bumgardner Town Clerk	757/859-6397 office@townofivor.com
Jarratt (Greensville and Sussex counties)	Ms. Angela B. Simmons Town Clerk/Treasurer	804/535-8865 jarrattva@telpage.net
Jonesville (Lee County)	Ms. Amy Willis Treasurer	276/346-1151 amy@townofjonesville.org
Keller (Accomack County)	Ms. Susan S. Smith Town Clerk	757/787-2755 susieatchell@hotmail.com
Kenbridge (Lunenburg County)	Ms. Robyn Fowler Town Manager	434/676-2452 robynfowler@kenbridgeva.net
Keysville (Charlotte County)	Ms. Patsy Crews Town Clerk/Treasurer	434/736-9551 keysville@kinex.net
Kilmarnock (Lancaster and Northumberland counties)	Ms. Cindy Balderson Town Clerk	804/435-1552 ext. 23 cbalderson@kilmarnockva.com
La Crosse (Mecklenburg County)	Ms. Tina Hudson Town Clerk/Treasurer	434/757-7366 townoflacrosseva@gmail.com
Lawrenceville (Brunswick County)	Ms. Wanda Johnson Clerk/Treasurer	434/848-2414 wjohnson@lawrencevilleweb.com
Lebanon (Russell County)	Mr. Jackie Hubbard Finance Controller	276/889-7200 jhubbard@lebanonva.net
Leesburg (Loudoun County)	Mr. Cole Fazenbaker Management Analyst	703/771-2709 cfazenbaker@leesburgva.gov
Louisa* (Louisa County)	Ms. Jessica Ellis Town Clerk	540/967-1400 jellis@louisatown.org
Lovettsville (Loudoun County)	Mr. Lawrence Gladstone Treasurer	540/822-5788 treasurer@lovettsvilleva.gov
Luray (Page County)	Ms. Mary Broyles Town Clerk/Treasurer	540/743-5511 mbroyles@townofluray.com
Madison (Madison County)	Ms. Barbara A. Roach Town Clerk/Treasurer	540/948-3202 broach2@verizon.net
Marion (Smyth County)	Ms. Cindy Stanley Director of Finance	276/783-4113 ext. 1006 cstanley@marionva.org
McKenney (Dinwiddie County)	Ms. Martha Stone Town Clerk/Treasurer	804/478-4621 townofmckenney@gmail.com
Melfa (Accomack County)	Ms. Denise Bendick Mayor	757/787-7264
Middleburg (Loudoun County)	Ms. Ashley Bott Treasurer	540/687-5152 treasurer@middleburgva.gov
Middletown (Frederick County)	Ms. Rebecca Layman Treasurer	540/869-2226 treasurer@middletownva.gov
Mineral* (Louisa County)	Ms. Ti-Lea Downing Town Clerk	540/894-5100 mineral@louisa.net
Monterey (Highland County)	Ms. Lois Showalter Town Clerk	540/468-2472 townofmonterey@htcnet.org

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Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Towns (continued)		
Montross (Westmoreland County)	Ms. Patricia Lewis Town Manager	804/493-9623 townofmontross@verizon.net
Mount Crawford (Rockingham County)	Ms. Donna Trobaugh Town Clerk	540/434-9752
Mount Jackson (Shenandoah County)	Mr. Neil Showalter Finance Director	540/477-2121 financedirector@mountjackson.com
Narrows (Giles County)	Ms. Debbie Thomas Treasurer	540/726-2423 dthomas@townofnarrows.org
Nassawadox (Northampton County)	Ms. Paula Mills Town Clerk/Treasurer	757/442-2694 paulee@hotmail.com
New Castle (Craig County)	Ms. Nina Davis Town Clerk/Treasurer	540/864-5380
New Market (Shenandoah County)	Ms. Teresa Green Treasurer	540/740-3432 treasurer@newmarketvirginia.com
Newsoms (Southampton County)	Ms. Ruth Anne Dunn Town Clerk	757/654-6731 townofnewsoms@aol.com
Nickelsville (Scott County)	Mr. George Isaacs Town Manager	276/479-2569
Occoquan* (Fairfax and Prince William counties)	Mr. Chris Coon Town Clerk	703/491-1918 ccoan@occoquanva.gov
Onancock (Accomack County)	Ms. Lisa Fiege Office Manager	757/787-3363 lfiege@onancock.com
Onley (Accomack County)	Ms. Jamye Salazar Treasurer	757/787-3985 treasureronleyva@verizon.net
Orange (Orange County)	Mr. Norris John Director of Finance	540/672-1020 directoroffinance@townoforangeva.org
Painter (Accomack County)	Ms. Louise Lanman Town Clerk	757/710-8120 louise.lanman@yahoo.com
Pamplin (Appomattox and Prince Edward counties)	Ms. Paulie Johnson Town Clerk/Treasurer	434/248-6514 townofpamplin@aol.com
Parksley (Accomack County)	Ms. Denise L. Bernard Town Clerk	757/665-4618 town@parksley.org
Pearisburg (Giles County)	Ms. Lorrie Mitchell Finance Director	540/921-1222 lorriemitchell@pearisburg.org
Pembroke (Giles County)	Ms. Donnetta Williams Town Clerk/Treasurer	540/626-7191 pemclerk@pemtel.net
Pennington Gap (Lee County)	Ms. Karen Maggard Office Manager	276/546-1177 karen.maggard@townofpenningtonva.com
Phenix (Charlotte County)	Ms. Barbara Copal Town Clerk	434/542-4123 townofphenix@linkabit.com
Pocahontas (Tazewell County)	Ms. Sabrina Davidson Town Clerk	276/945-9522 pocahontasva@comcast.net
Port Royal (Caroline County)	Ms. M. Therese Harrison Town Clerk/Treasurer	804/742-5188 tharrison@aol.com
Pound (Wise County)	Ms. Megan Sturgill Town Clerk/Treasurer	276/796-5188 megan@poundva.com
Pulaski (Pulaski County)	Ms. Rebecca Reece Finance Director	540/994-8637 rmreese@pulaskitown.org
Purcellville (Loudoun County)	Ms. Diana Hays Town Clerk	540/751-2334 dhays@purcellvilleva.gov
Quantico* (Prince William County)	Ms. Debra Kidwell Treasurer	703/640-7411 treasurer@townofquantico.org
Remington (Fauquier County)	Ms. Kimberly A. Bowrin Town Clerk	540/439-3220 townofremington@verizon.net
Rich Creek (Giles County)	Ms. Pamela J. Kantsios Town Clerk	540/726-3260 townofrichcreek@wvva.net

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Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Towns (continued)		
Richlands (Tazewell County)	Ms. Sue Wade Office Manager	276/964-2566 ext. 4886 swade@town.richlands.va.gov
Ridgeway (Henry County)	Ms. Alice J. Turner Town Clerk	540/956-2328 ridgewaytown@adelphia.net
Rocky Mount (Franklin County)	Ms. Linda Woody Director of Finance/Treasurer	540/483-5243 lwoody@rockymountva.org
Round Hill* (Loudoun County)	Ms. Angela Fletcher Treasurer	540/338-7878 ext. 304 afletcher@roundhillva.org
Rural Retreat (Wythe County)	Ms. Monica Patton Town Clerk/Treasurer	276/686-4221 monica@townofruralretreat.com
Saint Charles (Lee County)	Ms. Teresa Ann Webb Mayor	276/383-4545
Saint Paul (Wise County)	Ms. Wendee Jones Accounts Receivable	276/762-5297 wjones@stpaulva.org
Saltville (Smyth and Washington counties)	Mr. Steve Johnson Town Clerk/Treasurer	276/496-5342 clerktreasurer@saltville.org
Saxis (Accomack County)	Mr. Charles Tull Mayor/Town Manager	757/894-3796 townofsaxis@dmv.net
Scottsburg (Halifax County)	Ms. Susan Franklin Town Clerk/Treasurer	434/454-7459
Scottsville (Albemarle and Fluvanna counties)	Ms. Amy Moyer Town Clerk	434/286-9267 amoyer@scottsville.org
Shenandoah (Page County)	Ms. Christi McCoy Deputy Treasurer	540/652-8164 deputy@townofshenandoah.com
Smithfield (Isle of Wight County)	Ms. Ellen D. Minga Treasurer	757/365-4287 eminga@smithfieldva.gov
South Boston (Halifax County)	Ms. Mickey Wilkerson Deputy Finance Director	434/575-8696 m2wilkerson@southbostonva.us
South Hill (Mecklenburg County)	Ms. Katherine Ward Director of Finance	434/447-3191 kward@southhillva.org
Stanardsville (Greene County)	Ms. Doris J. Comer Town Clerk	434/990-6511
Stanley (Page County)	Ms. Elaine Knight Assistant Town Manager	540/778-3458 ext. 22 eknight@townofstanley.com
Stephens City (Frederick County)	Mr. Stephen Rickards Treasurer	540/869-3087 srickards@stephenscityva.us
Stony Creek (Sussex County)	Ms. Marsha Bishop Town Clerk	434/712-4511 townofstonycreek@gmail.com
Strasburg (Shenandoah County)	Ms. Dottie Mullens Director of Finance	540/465-9197 dottie@strasburgva.com
Stuart* (Patrick County)	Ms. Susan C. Slate Town Clerk/Treasurer	276/694-3811 sslate@va.net
Surry (Surry County)	Ms. Molly L. Rickmond Town Clerk/Treasurer	757/294-3021 townofsurry@aol.com
Tangier (Accomack County)	Ms. Renee D. Tyler Town Manager	757/891-2438 tgittownoffice@yahoo.com
Tappahannock (Essex County)	Mr. James Sydnor Town Manager	804/443-3336 tapzone@tappahannock-va.gov
Tazewell (Tazewell County)	Ms. Leeanne Regon Town Clerk/Treasurer	276/988-2501 taztreasurer@taztown.org
The Plains (Faquier County)	Ms. Nancy E. Brady Town Clerk/Treasurer	540/364-4945 theplainstreasurer@netzero.com
Timberville (Rockingham County)	Ms. Wilda G. Wine Town Clerk/Treasurer	540/896-7058 timbervilleva@comcast.net
Toms Brook (Shenandoah County)	Ms. Thelma Stickler Town Clerk	540/436-8000

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Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Towns (continued)		
Troutdale (Botetourt County)	Ms. Carla Plummer Treasurer	276/677-3272 cplummer2008@alumni.ehc.edu
Troutville (Botetourt County)	Ms. Carol Lemons Treasurer	276/677-3272 tville@rbnet.com
Urbanna (Middlesex County)	Ms. Traci Wright Town Clerk	804/758-2613 t.wright@urbannava.gov
Victoria (Lunenburg County)	Ms. Diane Harding Treasurer	434/696-2343 info@victoriava.net
Vienna (Fairfax County)	Ms. Gwen Riddle Finance Operations Manager	703/255-7824 griddle@viennava.gov
Vinton (Roanoke County)	Ms. Anne Cantrell Director of Finance	540/983-0608 acantrell@vintonva.gov
Virgilina (Halifax County)	Ms. Priscilla Lassiter Town Clerk/Treasurer	434/585-2602 townofvirgilina@embarqmail.com
Wachapreague (Accomack County)	Ms. Missy Wessells Town Clerk	757/787-7117 town@wachapreague.org
Wakefield (Sussex County)	Ms. Patricia Carroll Treasurer	757/899-2361 wakefieldtown3@verizon.net
Warrenton (Fauquier County)	Ms. Cheryl Huffman Accounting Supervisor	540/347-1101 ext. 225 chuffman@warrentonva.gov
Warsaw (Richmond County)	Ms. Susan Pemberton Treasurer	804/333-3737 spemberton@town.warsaw.va.us
Washington (Rappahannock County)	Ms. Laura Dodd Town Clerk	540/675-3128 admin_assistant@town.washington.va.us
Waverly (Sussex County)	Ms. Heather Hunnicutt Treasurer	804/834-2330 treasurer@waverly-va.org
Weber City (Scott County)	Ms. Jill Gay Town Clerk/Treasurer	276/386-7201 jgaytwc@embarqmail.com
West Point (King William County)	Ms. Letrecia F. Moore Treasurer	804/843-2326 tcmoore@west-point.va.us
White Stone (Lancaster County)	Mr. Patrick Frere Town Manager/Treasurer	804/435-3260 frere37@yahoo.com
Windsor (Isle of Wight County)	Mr. Michael Stallings Town Manager	757/242-4288 mstallings@windsor-va.gov
Wise (Wise County)	Ms. Robin Meade Town Clerk/Treasurer	276/328-6013 ext. 224 treasurer@townofwise.org
Woodstock (Shenandoah County)	Ms. Deann Ebersole Treasurer	540/459-3621 de.ebersole@townofwoodstockva.gov
Wytheville (Wythe County)	Mr. Michael G. Stephens Treasurer	276/223-3333 ttmikes@wytheville.org

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Appendix C

Percentage Share of Total Local Taxes from Specific Sources, FY 2016

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2016*

Locality	Total ^a	Public Service										Franchise License
		Real Property	Corporation Property	Personal Property	Machinery and Tools	Merchants' Capital	Local Sales and Use	Consumer Utility	Business License ^b			
Alexandria	100	68.7	1.2	8.0	0.1	0.0	5.5	2.2	5.7	0.0	0.0	
Bristol	100	41.7	0.7	7.5	2.9	0.0	13.8	0.8	4.8	0.0	0.0	
Buena Vista	100	55.4	3.3	15.8	4.4	0.0	5.3	5.1	2.4	0.0	0.0	
Charlottesville	100	52.3	1.3	5.5	2.0	0.0	10.9	4.3	6.6	0.0	0.0	
Chesapeake	100	56.7	2.1	12.0	0.6	0.0	8.8	2.4	5.8	0.0	0.0	
Colonial Heights	100	43.6	1.0	6.9	0.2	0.0	18.2	2.3	7.2	0.0	0.0	
Covington	100	18.2	17.3	8.4	24.7	0.0	10.3	3.5	4.3	0.0	0.0	
Danville	100	33.4	0.6	11.9	2.7	0.0	17.3	2.0	10.4	0.0	0.0	
Emporia	100	27.4	1.7	8.9	3.3	0.0	13.9	3.3	7.3	0.0	0.0	
Fairfax	100	60.3	1.3	7.4	0.0	0.0	10.9	1.6	8.5	0.0	0.0	
Falls Church	100	71.3	0.7	7.1	0.0	0.0	6.2	1.8	5.8	0.1	0.1	
Franklin	100	43.5	0.5	12.2	0.2	0.0	13.8	4.5	7.6	0.0	0.0	
Fredericksburg	100	40.2	1.1	11.6	0.2	0.0	15.3	2.5	8.3	0.0	0.0	
Galax	100	30.6	1.0	7.7	7.1	0.0	20.2	1.6	8.8	0.0	0.0	
Hampton	100	57.8	1.7	10.6	1.0	0.0	6.6	2.2	5.2	0.0	0.0	
Harrisonburg	100	36.3	0.5	10.8	2.7	0.0	16.7	1.4	8.5	0.0	0.0	
Hopewell	...	...	...	...	...	...	...	...	...	...	...
Lexington	100	51.2	1.9	8.2	0.0	0.0	9.6	2.8	6.6	0.0	0.0	
Lynchburg	100	44.7	1.9	10.8	3.7	0.0	11.9	3.7	6.8	0.0	0.0	
Manassas	100	66.4	1.5	7.3	5.1	0.0	8.4	0.6	3.4	0.0	0.0	
Manassas Park	...	...	...	...	...	...	...	...	...	...	...
Martinsville	100	42.3	1.7	9.9	1.1	0.0	13.0	4.2	11.0	0.1	0.1	
Newport News	100	52.2	1.9	13.0	6.1	0.0	7.1	2.1	4.9	0.0	0.0	
Norfolk	100	52.4	2.3	10.4	1.5	0.0	7.3	5.0	7.0	0.1	0.1	
Norton	100	28.6	2.8	4.6	1.6	0.0	22.3	1.8	11.7	0.0	0.0	
Petersburg	100	55.5	4.3	10.2	3.2	0.0	7.7	4.2	5.8	0.0	0.0	
Poquoson	100	75.7	1.0	11.8	0.0	0.0	2.9	1.3	2.0	0.0	0.0	
Portsmouth	100	58.3	3.2	13.6	0.6	0.0	4.4	5.2	4.2	0.0	0.0	
Radford	100	53.0	1.7	6.4	3.0	2.1	8.6	4.5	4.2	0.4	0.4	
Richmond	100	50.7	1.0	11.4	2.9	0.0	7.0	3.7	7.0	0.0	0.0	
Roanoke	100	44.8	3.0	11.2	1.7	0.0	11.3	5.1	7.0	0.3	0.3	
Salem	100	43.3	0.9	12.1	5.2	0.0	11.8	2.1	9.5	0.3	0.3	
Staunton	100	49.0	2.1	13.1	1.2	0.0	11.8	3.2	6.0	0.0	0.0	
Suffolk	100	60.3	2.4	11.2	1.2	0.0	6.2	2.8	4.8	0.0	0.0	
Virginia Beach	100	58.6	1.0	10.4	0.0	0.0	6.9	2.9	5.1	0.9	0.9	
Waynesboro	100	39.6	2.5	10.9	3.3	0.0	16.1	3.0	6.5	0.0	0.0	
Williamsburg	100	32.7	1.0	2.4	4.0	0.0	13.8	1.0	5.7	0.4	0.4	
Winchester	100	39.5	0.9	14.4	2.5	0.0	13.4	2.9	9.2	0.8	0.8	
Total cities	100	55.0	1.6	10.4	1.6	0.0	8.2	3.0	6.0	0.2	0.2	

* Taxes that account for less than 0.1 percent of total tax revenue are shown as 0.0.
 a Unlike the source study by the Auditor of Public Accounts, the total here excludes penalties and interest. Details may not add to total due to rounding.
 b Primarily, but not exclusively, the BPOL tax.
 ... No response.

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2016* (continued)

Locality	Motor Vehicle License (Decal)			Recordation and Wills (Legal Documents)			Cigarette and Tobacco	Admission	Transient Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	Other Local Taxes
	Motor Vehicle License (Decal)	Bank Franchise	Recordation and Wills (Legal Documents)									
Cities												
Alexandria	0.6	0.6	0.9	0.5	0.1	2.3	3.3	0.0	0.0	0.0	0.2	
Bristol	0.8	1.3	0.6	1.5	0.4	4.0	19.1	0.0	0.0	0.0	0.0	
Buena Vista	2.3	0.6	0.4	0.0	0.0	0.3	4.7	0.0	0.0	0.0	0.0	
Charlottesville	0.8	1.1	0.2	0.8	0.0	3.5	10.8	0.0	0.0	0.0	0.0	
Chesapeake	1.4	0.4	0.8	1.0	0.2	1.2	6.0	0.0	0.0	0.0	0.5	
Colonial Heights	1.3	0.9	0.0	0.0	0.0	2.6	15.8	0.0	0.0	0.0	0.0	
Covington	2.2	1.6	0.3	1.0	0.0	0.2	8.9	0.0	0.0	0.0	0.2	
Danville	2.8	1.6	0.4	0.0	0.0	1.8	15.1	0.0	0.0	0.0	0.0	
Emporia	0.9	1.5	0.2	0.0	0.0	11.3	18.1	0.0	0.0	0.0	2.2	
Fairfax	0.6	1.8	0.5	0.8	0.0	0.7	5.7	0.0	0.0	0.0	0.0	
Falls Church	0.5	0.6	0.6	0.5	0.0	0.7	4.3	0.0	0.0	0.0	0.0	
Franklin	1.5	0.4	0.3	2.8	0.0	1.0	11.7	0.0	0.0	0.0	0.0	
Fredericksburg	0.6	1.1	1.0	0.7	0.5	2.0	14.6	0.0	0.0	0.0	0.3	
Galax	1.0	1.3	0.0	0.0	0.2	1.4	18.6	0.0	0.0	0.0	0.4	
Hampton	1.9	0.2	0.3	2.0	0.5	1.5	8.6	0.0	0.0	0.0	0.0	
Harrisonburg	1.5	1.0	0.5	0.9	0.2	3.3	15.3	0.0	0.0	0.0	0.3	
Hopewell	...	...	...	...	...	...	...	...	...	...	...
Lexington	0.0	1.0	0.5	0.0	0.0	4.5	13.5	0.0	0.0	0.0	0.2	
Lynchburg	1.4	0.7	0.4	0.7	0.5	1.7	11.2	0.0	0.0	0.0	0.0	
Manassas	0.9	0.6	0.5	0.8	0.0	0.2	3.9	0.0	0.0	0.0	0.4	
Manassas Park	...	...	...	...	...	...	...	...	...	...	...
Martinsville	2.0	2.0	0.5	1.0	0.0	0.1	11.0	0.0	0.0	0.0	0.0	
Newport News	1.2	0.2	0.4	1.4	0.3	1.3	7.7	0.0	0.0	0.0	0.2	
Norfolk	1.1	0.6	0.6	1.9	0.9	1.9	7.0	0.0	0.0	0.0	0.0	
Norton	1.1	0.7	0.5	2.4	0.0	2.2	19.3	0.5	0.5	0.0	0.0	
Petersburg	0.8	0.4	0.4	0.4	0.0	0.7	6.4	0.0	0.0	0.0	0.0	
Poquoson	0.0	0.2	0.9	0.5	0.0	0.0	3.5	0.0	0.0	0.0	0.3	
Portsmouth	1.7	0.3	0.6	2.3	0.1	0.5	5.0	0.0	0.0	0.0	0.0	
Radford	1.7	1.6	0.8	0.6	0.0	1.6	9.7	0.0	0.0	0.0	0.0	
Richmond	0.9	2.1	0.2	0.0	0.6	1.7	7.4	0.0	0.0	0.0	3.4	
Roanoke	1.4	0.9	0.6	1.3	0.3	2.4	8.6	0.0	0.0	0.0	0.4	
Salem	1.0	0.7	0.5	1.5	0.5	2.1	8.3	0.0	0.0	0.0	0.2	
Staunton	0.0	1.1	0.5	1.2	0.0	1.3	9.2	0.0	0.0	0.0	0.1	
Suffolk	1.5	0.4	0.9	1.3	0.2	0.9	5.7	0.0	0.0	0.0	0.1	
Virginia Beach	1.2	0.3	0.0	1.2	0.8	3.4	7.2	0.0	0.0	0.0	0.1	
Waynesboro	1.2	0.8	0.5	1.1	0.0	2.1	12.4	0.0	0.0	0.0	0.1	
Williamsburg	0.0	1.1	0.6	0.4	0.0	14.3	22.5	0.0	0.0	0.0	0.1	
Winchester	0.9	0.8	0.4	0.9	0.2	1.4	11.6	0.0	0.0	0.0	0.0	
Total cities	1.1	0.7	0.5	1.0	0.4	2.1	7.5	0.0	0.0	0.0	0.5	

* Taxes that account for less than 0.1 percent of total tax revenue are shown as 0.0.

... No response.

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2016* (continued)

Locality	Total ^a	Public Service										Local Sales and Use	Consumer Utility	Business License ^b	Franchise License		
		Real Property	Corporation Property	Personal Property	Machinery and Tools	Merchants' Capital	Machinery and Tools	Merchants' Capital	Local Sales and Use	Consumer Utility	Business License ^b					Franchise License	
Counties																	
Accomack	100	54.4	5.1	16.9	6.2	0.0	9.8	2.9	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Albemarle	100	63.0	1.8	12.0	0.3	0.0	7.1	2.1	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4
Alleghany	100	37.0	6.6	11.3	31.0	0.0	4.3	2.6	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Amelia	100	55.7	2.2	23.8	0.4	0.0	7.4	2.3	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Amherst	100	47.6	2.4	20.3	7.3	1.1	9.3	3.0	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
Appomattox	100	57.6	4.9	20.9	0.3	0.0	8.3	2.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Arlington	100	70.0	0.9	7.9	0.0	0.0	3.9	1.2	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Augusta	100	55.1	3.3	15.1	5.2	0.0	7.7	2.5	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Bath	100	30.4	48.5	1.2	0.0	0.0	5.5	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bedford	100	60.6	2.2	18.4	4.4	0.0	7.8	1.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bland	100	52.4	8.1	19.1	3.8	2.6	5.5	3.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Botetourt	100	57.2	4.3	12.7	8.2	0.0	7.0	1.4	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Brunswick	100	45.0	17.2	18.6	4.4	0.6	8.7	2.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Buchanan	100	30.9	1.7	9.6	19.0	0.3	5.2	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Buckingham	100	43.3	29.4	16.0	1.2	1.1	4.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Campbell	100	40.4	3.8	21.9	11.6	0.0	10.4	2.2	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4
Caroline	100	53.2	9.7	21.2	0.7	0.0	5.0	1.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Carroll	100	58.9	3.3	15.2	3.8	0.8	7.3	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Charles City	100	60.3	9.3	18.3	1.9	0.3	7.3	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Charlotte	100	51.4	4.5	28.4	2.8	0.0	6.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chesterfield	100	63.3	2.6	13.1	0.9	0.0	9.2	1.6	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1
Clarke	100	68.7	2.1	19.3	0.8	0.0	4.2	1.8	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Craig	100	67.5	2.7	15.4	0.8	0.3	4.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Culpeper	100	51.3	2.6	31.0	2.2	0.0	9.1	1.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cumberland	100	60.5	8.5	19.1	1.4	0.0	4.2	1.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Dickenson	100	47.0	4.0	7.0	3.4	0.4	4.4	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dinwiddie	100	49.7	4.4	24.1	1.8	0.0	4.7	1.7	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Essex	100	62.1	2.3	20.6	0.4	0.7	9.5	1.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fairfax	100	73.9	1.3	10.1	0.0	0.0	5.4	1.4	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6
Fauquier	100	71.5	4.5	13.3	0.3	0.0	5.6	1.1	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Floyd	100	66.6	2.6	16.0	1.0	0.5	6.3	3.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fluvanna	100	61.7	14.1	15.3	0.0	0.0	4.3	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Franklin	100	62.3	1.7	17.0	1.4	1.2	7.5	1.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Frederick	100	41.7	2.1	24.7	5.5	0.0	10.4	2.7	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3
Giles	100	42.0	5.5	13.7	24.2	1.3	9.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gloucester	100	59.9	2.0	17.6	0.6	0.0	8.6	1.7	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
Goochland	100	56.8	1.7	23.9	1.0	0.0	6.7	1.1	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9
Grayson	100	75.1	1.7	10.4	1.3	0.4	3.9	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greene	100	59.9	2.1	17.1	0.9	0.0	8.3	1.8	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9
Greensville	100	44.1	4.4	20.4	10.5	0.0	5.9	3.2	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Halifax	100	38.9	16.3	19.8	4.1	0.0	9.3	3.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Hanover	100	60.4	3.0	18.2	1.2	0.7	12.1	1.2	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Henrico	100	53.5	1.6	14.7	0.2	0.0	11.4	0.5	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1
Henry	100	39.3	2.3	11.8	12.5	0.0	12.1	7.4	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Highland	100	79.4	2.4	8.8	0.0	0.1	3.9	1.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

* Taxes that account for less than 0.1 percent of total tax revenue are shown as 0.0.

^a Unlike the source study by the Auditor of Public Accounts, the total here excludes penalties and interest. Details may not add to total due to rounding.

^b Primarily, but not exclusively, the BPOL tax.

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2016* (continued)

Locality	Motor Vehicle License (Decal)			Recordation and Wills (Legal Documents)			Cigarette and Tobacco	Admission	Transient Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	Other Local Taxes
	Motor Vehicle License (Decal)	Bank Franchise	Recordation and Wills (Legal Documents)									
Counties												
Accomack	1.8	0.1	0.9	0.0	0.0	0.0	0.0	0.0	1.6	0.0	0.0	0.1
Albemarle	1.7	0.4	0.8	0.0	0.0	0.0	0.0	0.1	1.3	3.5	0.0	0.4
Alleghany	2.1	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.9	1.9	0.0	0.0
Amelia	3.7	0.5	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Amherst	2.6	0.3	0.7	0.0	0.0	0.0	0.0	0.0	0.3	3.5	0.0	0.0
Appomattox	3.3	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Arlington	0.5	0.3	0.6	0.2	0.0	0.0	0.0	0.0	2.4	3.7	0.0	2.4
Augusta	0.0	0.4	1.0	0.0	0.0	0.0	0.0	0.0	0.9	3.4	0.0	0.1
Bath	0.5	0.3	0.3	0.0	0.0	0.0	0.0	0.0	7.5	5.5	0.0	0.0
Bedford	0.0	0.4	1.5	0.0	0.0	0.0	0.0	0.0	0.8	2.1	0.0	0.0
Bland	1.5	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.2	2.1	0.0	0.5
Botetourt	1.6	0.3	0.7	0.0	0.0	0.0	0.0	0.0	1.0	3.1	0.0	0.3
Brunswick	2.4	0.1	0.4	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Buchanan	0.0	0.4	0.3	0.0	0.0	0.0	0.0	0.0	0.1	0.0	29.0	1.4
Buckingham	2.0	0.2	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Campbell	3.3	0.6	0.9	0.0	0.0	0.0	0.0	0.0	0.3	0.1	0.0	0.0
Caroline	2.6	0.2	0.7	0.0	0.0	0.0	0.0	0.0	0.4	2.9	0.0	0.0
Carroll	2.7	0.1	0.5	0.0	0.0	0.0	0.0	0.0	1.5	2.3	0.0	0.4
Charles City	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Charlotte	3.3	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Chesterfield	2.8	0.4	0.9	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.1
Clarke	1.5	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Craig	2.7	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.5	2.1	0.0	0.3
Culpeper	1.3	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cumberland	2.5	0.1	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dickenson	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.2	0.0	30.5	0.1
Dinwiddie	1.5	0.5	0.4	0.0	0.0	0.0	0.0	0.1	0.3	2.1	0.0	6.6
Essex	3.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fairfax	0.8	0.6	0.8	0.2	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.1
Fauquier	1.3	0.1	1.2	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Floyd	3.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.2
Fluvanna	2.1	0.2	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Franklin	3.6	0.3	0.8	0.0	0.0	0.0	0.0	0.0	0.2	1.8	0.0	0.0
Frederick	1.9	0.4	1.2	0.0	0.0	0.0	0.0	0.0	0.4	3.8	0.0	0.0
Giles	1.3	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.3
Gloucester	0.0	0.6	1.0	0.0	0.0	0.0	0.0	0.0	0.4	4.4	0.0	0.0
Goochland	2.2	3.1	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Grayson	2.6	0.1	0.9	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.3
Greene	1.9	0.3	1.0	0.0	0.0	0.0	0.0	0.0	0.8	3.1	0.0	0.0
Greensville	2.2	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.7	2.7	0.0	0.4
Halifax	3.1	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.7	0.9	0.0	1.8
Hanover	0.0	0.4	1.5	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0
Henrico	1.3	2.2	0.7	0.0	0.0	0.0	0.0	0.0	2.4	5.1	0.0	0.3
Henry	2.5	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.3	6.1	0.0	0.0
Highland	1.6	0.4	0.5	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	1.0

* Taxes that account for less than 0.1 percent of total tax revenue are shown as 0.0.

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2016* (continued)

Locality	Total ^a	Public Service									
		Real Property	Corporation Property	Personal Property	Machinery and Tools	Merchants' Capital	Local Sales and Use	Consumer Utility	Business License ^b	Franchise License	
Counties (continued)											
Isle of Wight	100	64.5	2.4	16.1	7.3	0.0	4.0	1.6	1.2	0.0	
James City	100	61.7	1.2	13.4	3.7	0.0	7.2	0.0	4.5	0.4	
King & Queen	100	63.3	2.0	23.2	3.4	0.4	2.2	2.4	0.3	0.0	
King George	100	54.0	5.5	17.8	0.6	0.0	7.7	0.8	3.9	0.0	
King William	100	63.7	2.2	13.9	7.0	0.0	4.9	1.1	2.1	0.0	
Lancaster	100	77.2	1.8	9.2	0.0	0.6	8.8	0.0	0.0	0.0	
Lee	100	50.9	4.5	17.6	4.9	0.6	11.5	3.8	0.0	0.0	
Loudoun	100	65.1	2.0	19.4	0.1	0.0	5.7	0.8	2.6	0.0	
Louisa	100	49.5	29.3	8.6	0.5	0.8	5.4	1.0	0.3	0.0	
Lunenburg	100	49.9	3.1	28.0	4.3	1.1	6.1	2.8	0.0	0.0	
Madison	100	64.0	1.9	17.4	0.4	1.2	5.7	2.2	0.0	0.1	
Mathews	100	71.2	1.0	16.7	0.9	0.0	3.7	1.2	1.5	0.0	
Mecklenburg	100	30.4	2.5	50.3	1.3	0.8	11.6	1.0	0.0	0.0	
Middlesex	100	69.7	1.5	14.4	0.0	0.0	6.3	1.4	1.1	0.0	
Montgomery	100	69.5	2.2	12.3	2.5	1.3	9.4	0.8	0.0	0.0	
Nelson	100	66.9	3.0	14.1	0.1	0.0	4.3	1.8	0.1	0.3	
New Kent	100	67.1	3.6	15.4	0.0	0.0	4.7	1.0	2.4	0.0	
Northampton	100	72.5	1.8	11.4	0.5	0.0	6.0	1.6	0.2	0.0	
Northumberland	100	73.5	1.2	14.4	1.0	0.2	3.7	1.8	0.0	0.0	
Nottoway	100	50.9	5.4	22.3	1.5	0.0	13.7	1.8	1.9	0.0	
Orange	100	64.8	2.9	17.8	1.5	0.4	6.1	1.5	0.0	0.1	
Page	100	55.3	2.6	25.8	1.8	0.0	6.8	0.2	0.7	0.0	
Patrick	100	60.6	3.1	13.9	5.0	0.0	8.1	2.8	0.0	0.0	
Pittsylvania	100	55.4	6.0	16.7	4.0	1.3	5.3	2.8	0.0	0.1	
Powhatan	100	68.0	2.1	16.8	0.8	0.0	6.5	1.6	0.3	0.4	
Prince Edward	100	47.2	3.1	22.9	0.3	2.5	17.6	2.0	0.0	0.4	
Prince George	100	54.2	3.8	20.1	2.7	0.0	5.9	2.1	3.5	0.0	
Prince William	100	71.1	2.3	12.5	0.0	0.0	6.9	1.6	2.9	0.2	
Pulaski	100	49.0	2.9	15.4	10.4	0.0	9.8	2.0	2.2	0.0	
Rappahannock	100	76.6	2.6	12.1	0.0	0.0	3.4	1.2	0.0	0.2	
Richmond	100	58.7	5.0	16.2	0.1	0.7	14.5	1.4	0.0	0.0	
Roanoke	100	62.6	2.1	12.3	1.4	0.0	7.1	2.7	4.4	0.3	
Rockbridge	100	54.4	3.8	15.6	1.2	0.0	8.4	1.8	2.6	0.0	
Rockingham	100	58.3	2.7	14.9	9.9	1.4	6.9	1.3	0.0	0.4	
Russell	100	48.7	8.4	19.9	2.2	0.2	11.0	2.9	0.0	0.0	

* Taxes that account for less than 0.1 percent of total tax revenue are shown as 0.0.

^a Unlike the source study by the Auditor of Public Accounts, the total here excludes penalties and interest. Details may not add to total due to rounding.

^b Primarily, but not exclusively, the BPOL tax.

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2016* (continued)

Locality	Motor Vehicle License (Decal)			Recordation and Wills (Legal Documents)			Cigarette and Tobacco			Admission	Transient Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	Other Local Taxes
	Motor Vehicle License (Decal)	Bank Franchise	Bank Franchise	Recordation and Wills (Legal Documents)	Cigarette and Tobacco	Cigarette and Tobacco	Cigarette and Tobacco							
Counties (continued)														
Isle of Wight	1.8	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.2
James City	0.1	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	4.5	0.0	0.0	0.2
King & Queen	2.1	0.1	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
King George	2.0	0.4	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	3.3	0.0	0.0	2.4
King William	1.9	0.4	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.7	0.0	0.0	0.0
Lancaster	1.1	0.2	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Lee	4.9	0.5	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0
Loudoun	0.6	0.3	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Louisa	1.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	1.6	0.0	0.0	0.0
Lunenburg	3.5	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Madison	2.6	0.5	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	2.3	0.0	0.0	0.0
Mathews	2.1	0.7	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Mecklenburg	1.2	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Middlesex	1.8	0.5	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	2.1	0.0	0.0	0.3
Montgomery	0.7	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0
Nelson	2.6	0.3	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	3.7	0.0	0.0	0.0
New Kent	1.8	0.2	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	2.5	0.0	0.0	0.0
Northampton	1.9	0.2	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	1.6	0.0	0.0	0.0
Northumberland	1.9	1.1	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Northway	1.5	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Orange	2.2	0.1	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.7	0.0	0.0	0.0
Page	1.4	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	1.2	0.0	0.0	0.0
Patrick	3.1	0.2	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Pittsylvania	5.2	0.2	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	1.8	0.0	0.0	0.4
Powhatan	2.5	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Prince Edward	2.7	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Prince George	2.5	0.3	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	2.4	0.0	0.0	0.0
Prince William	0.9	0.2	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pulaski	1.7	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	4.5	0.0	0.0	0.3
Rappahannock	1.1	0.5	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	1.3	0.0	0.0	0.0
Richmond	2.6	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Roanoke	1.6	0.5	0.0	0.8	0.0	0.0	0.0	0.0	0.1	0.0	3.1	0.0	0.0	0.0
Rockbridge	1.7	0.5	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	4.4	0.0	0.0	0.0
Rockingham	1.4	0.1	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.2	0.0	0.0	0.0
Russell	2.8	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.8	0.0	0.9

* Taxes that account for less than 0.1 percent of total tax revenue are shown as 0.0.

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2016* (continued)

Locality	Total ^a	Public Service										Local Sales and Use	Consumer Utility	Business License ^b	Franchise License	
		Real Property	Public Corporation Property	Personal Property	Machinery and Tools	Merchants' Capital	Local Sales and Use	Consumer Utility	Business License ^b	Franchise License						
Scott	100	62.8	7.0	8.9	1.2	1.6	10.6	3.1	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0
Shenandoah	100	57.2	3.2	22.2	5.0	0.6	7.1	1.6	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Smyth	100	53.7	5.3	15.0	7.7	1.2	10.5	2.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Southampton	100	49.6	6.9	21.0	11.0	1.4	2.5	2.5	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Spotsylvania	100	56.9	1.6	21.0	0.4	0.0	8.6	1.3	2.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0
Stafford	100	66.5	1.8	14.5	0.0	0.4	5.6	2.6	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0
Surry	100	30.6	60.4	5.7	0.0	0.0	1.9	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sussex	100	46.0	6.4	21.8	12.2	0.8	8.2	0.9	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tazewell	100	46.9	3.2	18.4	5.9	2.8	14.9	2.8	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Warren	100	49.8	14.4	19.7	2.2	0.0	6.4	1.2	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington	100	54.0	4.1	14.9	6.1	0.0	14.4	2.4	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0
Westmoreland	100	69.2	1.6	17.8	1.0	0.3	4.1	1.8	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0
Wise	100	31.1	36.8	11.1	2.9	2.4	7.5	1.3	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Wythe	100	46.1	4.7	17.9	5.7	1.5	14.7	2.6	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0
York	100	58.2	2.9	12.7	0.1	0.0	8.4	0.2	5.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total counties	100	65.4	2.6	13.7	1.1	0.1	6.7	1.4	3.5	0.1	0.0	0.0	0.0	0.0	0.0	0.1

* Taxes that account for less than 0.1 percent of total tax revenue are shown as 0.0.

^a Unlike the source study by the Auditor of Public Accounts, the total here excludes penalties and interest. Details may not add to total due to rounding.

^b Primarily, but not exclusively, the BPOL tax.

... No response.

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2016* (continued)

Locality	Motor Vehicle License (Decal)			Recordation and Wills (Legal Documents)			Cigarette and Tobacco	Admission	Transient Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	Other Local Taxes
	Motor Vehicle License (Decal)	Bank Franchise	Recordation and Wills (Legal Documents)									
Counties (continued)												
Scott	3.2	0.2	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Shenandoah	1.9	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0
Smyth	2.2	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.6
Southampton	2.0	0.1	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.3
Spotsylvania	1.6	0.3	0.9	0.0	0.0	0.0	0.0	0.0	0.7	4.3	0.0	0.0
Stafford	1.0	0.2	1.1	0.0	0.0	0.0	0.0	0.0	0.8	3.4	0.0	1.5
Surry	0.6	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Sussex	2.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.4
Tazewell	0.1	0.1	0.6	0.0	0.0	0.0	0.0	0.0	0.6	0.0	3.5	0.0
Warren	1.7	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.2	1.8	0.0	0.1
Washington	2.4	0.1	1.1	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Westmoreland	3.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wise	0.1	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.1	0.0	5.6	0.3
Wythe	1.6	0.2	0.6	0.0	0.0	0.0	0.0	0.0	0.8	3.3	0.0	0.0
York	1.4	0.2	1.0	0.0	0.0	0.0	0.0	0.0	4.3	5.2	0.0	0.0
Total counties	1.1	0.5	0.8	0.1	0.0	0.0	0.0	0.0	0.9	1.3	0.2	0.6

* Taxes that account for less than 0.1 percent of total tax revenue are shown as 0.0.
 ... No response.

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2016* (continued)

Locality	Total ^a	Public Service										Franchise License	
		Real Property	Public Corporation Property	Personal Property	Machinery and Tools	Merchants' Capital	Local Sales and Use	Consumer Utility	Business License ^b				
Large towns													
Abingdon	100	24.2	0.8	3.8	0.2	0.0	5.3	0.9	10.9	0.8	0.8		
Ashland	100	11.7	0.6	6.4	(0.0)	0.0	8.9	2.6	10.0	0.0	0.0		
Bedford	100	43.3	0.7	2.2	0.0	0.0	5.1	0.0	0.6	0.0	0.0		
Berryville	100	39.7	0.5	9.9	7.2	0.0	8.6	4.2	8.9	0.0	0.0		
Big Stone Gap	100	33.3	1.8	4.1	0.0	0.0	8.8	4.9	11.5	0.0	0.0		
Blacksburg	100	35.2	1.0	0.0	0.0	0.0	7.1	4.4	11.8	2.8	2.8		
Blackstone	100	20.4	0.6	4.8	0.9	0.0	11.3	0.8	9.8	0.0	0.0		
Bluefield	100	19.6	0.7	5.1	0.5	0.0	9.9	3.3	17.2	0.4	0.4		
Bridgewater	100	16.9	0.3	9.4	0.0	0.0	8.9	17.5	10.1	0.0	0.0		
Broadway	100	18.5	0.3	8.9	2.1	0.0	18.4	6.9	7.7	0.0	0.0		
Christiansburg	100	17.1	0.4	3.5	1.4	0.0	9.7	3.0	12.2	0.7	0.7		
Clifton Forge	100	20.1	2.1	16.1	0.2	0.0	8.6	11.1	13.9	0.0	0.0		
Colonial Beach	100	65.7	0.7	10.2	0.0	0.0	4.0	2.0	2.3	0.0	0.0		
Culpeper	100	15.9	0.4	12.1	1.5	0.0	13.0	0.6	9.7	0.0	0.0		
Dumfries	100	27.5	0.3	0.0	0.0	0.0	14.6	6.0	11.4	2.3	2.3		
Farmville	100	9.7	0.5	3.4	0.0	0.0	5.7	5.9	21.7	0.4	0.4		
Front Royal	100	25.6	0.4	3.6	0.0	0.0	13.0	3.0	13.2	1.2	1.2		
Herndon	100	44.0	1.2	0.0	0.0	0.0	7.6	3.2	19.9	0.8	0.8		
Leesburg	100	36.3	0.7	5.6	0.0	0.0	15.2	4.5	9.3	0.8	0.8		
Luray	100	38.0	1.7	3.3	1.4	0.0	5.1	2.1	9.0	0.9	0.9		
Marion	100	13.2	0.7	2.5	1.1	0.0	5.9	3.4	17.0	0.9	0.9		
Orange	100	19.5	1.0	5.2	0.0	0.0	6.9	9.0	0.3	0.0	0.0		
Pulaski	100	31.3	1.3	6.0	10.3	0.0	11.8	4.7	9.0	0.2	0.2		
Purcellville	100	37.8	0.7	5.0	0.0	0.0	13.7	2.7	9.5	0.1	0.1		
Richlands	100	17.4	0.7	0.5	0.0	0.0	15.6	6.6	18.0	0.0	0.0		
Rocky Mount	100	14.4	0.7	6.2	3.2	0.0	4.3	8.2	17.0	0.0	0.0		
Smithfield	100	31.1	0.6	8.6	2.2	0.0	6.0	3.6	7.1	0.0	0.0		
South Boston	100	18.3	1.2	10.4	0.1	0.0	7.6	7.4	10.4	0.4	0.4		
South Hill	100	22.9	1.0	4.5	4.8	0.0	9.8	3.1	13.3	0.0	0.0		
Strasburg	100	29.1	1.1	10.6	8.3	0.0	10.7	1.9	3.8	0.3	0.3		
Tazewell	100	27.3	1.4	5.8	0.0	0.0	12.7	0.0	9.0	0.0	0.0		
Vienna	100	50.8	0.5	0.0	0.0	0.0	7.5	3.3	11.3	2.0	2.0		
Vinton	100	6.7	0.3	5.4	1.5	0.0	30.0	8.9	11.3	1.6	1.6		
Warrenton	100	3.3	0.1	5.9	0.1	0.0	9.4	7.1	25.8	0.4	0.4		
West Point	100	35.0	1.9	6.6	40.8	0.0	4.3	1.8	2.8	0.0	0.0		
Wise	100	21.1	0.7	4.7	0.0	0.0	4.3	3.3	13.0	0.2	0.2		
Woodstock	100	21.5	0.6	6.6	0.0	0.0	6.1	2.4	10.2	0.0	0.0		
Wytheville	100	14.6	0.7	2.1	1.1	0.0	6.3	2.7	13.8	0.0	0.0		
Total towns	100	29.4	0.8	4.3	1.8	0.0	9.6	3.8	11.9	0.8	0.8		
Total cities and counties	100	62.2	2.3	12.7	1.3	0.1	7.1	1.9	4.3	0.1	0.1		
Total cities, counties and large towns	100	61.7	2.3	12.6	1.3	0.1	7.2	1.9	4.4	0.1	0.1		

Source: Derived from Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2015 (Richmond, May, 2016)*

Exhibits B and B-2. http://www.apa.virginia.gov/APA_Reports/LG_ComparativeReports.aspx

* Taxes that account for less than 0.1 percent of total tax revenue are shown as 0.0.

... No response.

^a Unlike the source study by the Auditor of Public Accounts, the total here excludes penalties and interest. Details may not add to total due to rounding.

^b Primarily, but not exclusively, the BPOL tax.

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2016* (continued)

Locality	Motor Vehicle License (Decal)			Recordation and Wills (Legal Documents)			Cigarette and Tobacco			Admission	Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	Other Local Taxes
	Motor Vehicle License (Decal)	Bank Franchise	Recordation and Wills (Legal Documents)	Cigarette and Tobacco	Admission	Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	Other Local Taxes					
Large towns														
Abingdon	1.4	6.3	0.0	1.2	0.0	0.0	34.7	9.4	0.0	0.0	0.0	0.0	0.0	
Ashland	2.0	4.8	0.0	4.4	0.0	0.0	11.3	36.6	0.0	0.0	0.0	0.0	0.6	
Bedford	0.0	6.1	0.0	8.2	0.0	0.0	1.5	32.3	0.0	0.0	0.0	0.0	0.0	
Berryville	4.4	5.5	0.0	2.5	0.0	0.0	0.3	8.3	0.0	0.0	0.0	0.0	0.0	
Big Stone Gap	1.9	5.0	0.0	2.6	0.0	0.0	0.3	24.5	1.3	0.0	0.0	0.0	0.0	
Blacksburg	1.2	3.0	0.0	1.1	0.0	0.0	5.1	27.5	0.0	0.0	0.0	0.0	0.0	
Blackstone	3.2	6.8	0.0	5.4	0.0	0.0	2.7	33.3	0.0	0.0	0.0	0.0	0.0	
Bluefield	0.7	5.2	0.0	5.1	0.0	0.0	0.0	31.6	0.0	0.0	0.0	0.7	0.0	
Bridgewater	3.7	6.8	0.0	0.9	0.0	0.0	0.0	23.9	0.0	0.0	0.0	1.6	0.0	
Broadway	7.2	10.0	0.0	6.9	0.0	0.0	0.0	13.1	0.0	0.0	0.0	0.0	0.0	
Christiansburg	3.0	3.4	0.0	2.9	0.0	0.0	8.0	34.6	0.0	0.0	0.0	0.0	0.0	
Clifton Forge	3.5	4.6	0.0	0.9	0.0	0.0	0.3	18.6	0.0	0.0	0.0	0.0	0.0	
Colonial Beach	1.5	0.9	0.0	1.9	0.0	0.0	1.5	9.1	0.0	0.0	0.0	0.0	0.0	
Culpeper	0.0	3.3	0.0	1.6	0.0	0.4	3.3	38.2	0.0	0.0	0.0	0.0	0.0	
Dumfries	2.0	1.3	0.0	6.7	0.0	0.0	4.9	21.7	0.0	0.0	0.0	1.3	0.0	
Farmville	1.2	3.3	0.0	3.5	0.0	0.0	5.3	38.8	0.0	0.0	0.0	0.4	0.0	
Front Royal	6.1	3.5	0.0	0.0	0.0	0.0	5.2	25.2	0.0	0.0	0.0	0.0	0.0	
Herndon	1.5	1.6	0.0	1.4	0.0	0.0	8.9	8.9	0.0	0.0	0.0	1.0	0.0	
Leesburg	2.5	2.9	0.0	2.7	0.0	0.0	2.2	15.6	0.0	0.0	0.0	1.7	0.0	
Luray	1.7	6.0	0.0	4.5	0.0	0.0	5.5	20.2	0.0	0.0	0.0	0.7	0.0	
Marion	2.4	5.5	0.0	4.3	0.0	0.0	4.2	38.6	0.0	0.0	0.0	0.2	0.0	
Orange	3.3	5.9	0.0	3.4	0.0	0.0	5.0	40.5	0.0	0.0	0.0	0.0	0.0	
Pulaski	2.8	2.9	0.0	2.8	0.0	0.0	0.4	15.6	0.0	0.0	0.0	0.9	0.0	
Purcellville	1.8	3.6	0.0	2.9	0.0	0.0	0.0	22.1	0.0	0.0	0.0	0.0	0.0	
Richlands	1.3	7.8	0.0	0.0	0.0	0.0	0.0	32.0	0.0	0.0	0.0	0.0	0.0	
Rocky Mount	0.0	5.5	0.0	2.2	0.0	0.0	3.1	35.0	0.0	0.0	0.0	0.0	0.0	
Smithfield	2.4	2.5	0.0	3.3	0.0	0.0	3.2	28.6	0.0	0.0	0.0	0.9	0.0	
South Boston	2.5	4.2	0.0	0.0	0.0	0.0	3.1	32.7	0.0	0.0	0.0	1.6	0.0	
South Hill	0.6	3.1	0.0	0.0	0.0	0.0	6.9	29.8	0.0	0.0	0.0	0.1	0.0	
Strasburg	4.7	2.5	0.0	4.0	0.0	0.0	4.5	18.6	0.0	0.0	0.0	0.0	0.0	
Tazewell	1.8	8.6	0.0	3.4	0.0	0.0	0.3	29.7	0.0	0.0	0.0	0.0	0.0	
Vienna	1.9	7.2	0.0	1.3	0.0	0.0	0.0	12.8	0.0	0.0	0.0	1.4	0.0	
Vinton	3.6	5.6	0.0	4.0	0.0	0.0	0.0	21.3	0.0	0.0	0.0	0.0	0.0	
Warrenton	1.3	7.3	0.0	2.3	0.0	0.0	3.3	33.2	0.0	0.0	0.0	0.7	0.0	
West Point	0.9	0.8	0.0	0.0	0.0	0.0	0.0	4.5	0.0	0.0	0.0	0.7	0.0	
Wise	0.0	6.2	0.0	2.2	0.0	0.0	2.9	40.4	1.1	0.0	0.0	0.0	0.0	
Woodstock	2.9	5.1	0.0	6.0	0.0	0.0	6.9	31.0	0.0	0.0	0.0	0.8	0.0	
Wytheville	1.2	4.2	0.0	2.8	0.0	0.0	16.0	33.7	0.0	0.0	0.0	0.9	0.0	
Total towns	2.0	4.0	0.0	2.3	0.0	0.0	5.3	23.3	0.0	0.0	0.0	0.6	0.6	
Total cities and counties	1.1	0.5	0.7	0.4	0.1	0.1	1.3	3.2	0.1	0.1	0.1	0.6	0.6	
Total cities, counties and large towns	1.1	0.6	0.7	0.4	0.1	0.1	1.3	3.5	0.1	0.1	0.1	0.6	0.6	

Source: Derived from Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2014 (Richmond, March 27, 2015), Exhibits B and B-2. http://www.apa.virginia.gov/APA_Reports/LG_ComparativeReports.aspx

* Taxes that account for less than 0.1 percent of total tax revenue are shown as 0.0.
 ... No response.

Appendix D

Population Estimates for Virginia's Cities, Counties, and Towns, July 1, 2016

Locality	Population	Locality	Population	Locality	Population
Cities					
Alexandria	159,464	Harrisonburg	54,224	Roanoke	99,644
Bristol	17,669	Hopewell	22,901	Salem	25,476
Buena Vista	6,502	Lexington	7,301	Staunton	24,453
Charlottesville	49,071	Lynchburg	79,531	Suffolk	91,722
Chesapeake	240,485	Manassas	41,616	Virginia Beach	453,628
Colonial Heights	17,312	Manassas Park	15,802	Waynesboro	21,837
Covington	5,965	Martinsville	13,544	Williamsburg	15,429
Danville	41,967	Newport News	183,218	Winchester	27,531
Emporia	5,983	Norfolk	247,087	Total cities	2,569,933
Fairfax	23,257	Norton	3,857		
Falls Church	14,123	Petersburg	32,018		
Franklin	8,597	Poquoson	12,287		
Fredericksburg	27,025	Portsmouth	96,179		
Galax	6,829	Radford	17,228		
Hampton	137,492	Richmond	221,679		
Counties					
Accomack	33,330	Gloucester	36,983	Prince Edward	23,593
Albemarle	105,715	Goochland	22,312	Prince George	36,656
Alleghany	15,561	Grayson	15,926	Prince William	448,050
Amelia	12,856	Greene	19,785	Pulaski	34,577
Amherst	32,140	Greensville	11,625	Rappahannock	7,308
Appomattox	15,388	Halifax	35,584	Richmond	9,029
Arlington	236,691	Hanover	105,210	Roanoke	93,924
Augusta	74,809	Henrico	321,233	Rockbridge	22,241
Bath	4,652	Henry	52,352	Rockingham	79,735
Bedford	77,465	Highland	2,300	Russell	27,697
Bland	6,571	Isle of Wight	37,074	Scott	22,733
Botetourt	33,176	James City	73,615	Shenandoah	41,938
Brunswick	16,687	King and Queen	7,156	Smyth	31,052
Buchanan	22,473	King George	24,724	Southampton	18,242
Buckingham	16,913	King William	16,333	Spotsylvania	129,668
Campbell	55,562	Lancaster	11,236	Stafford	141,915
Caroline	29,704	Lee	24,653	Surry	6,743
Carroll	29,074	Loudoun	385,327	Sussex	11,745
Charles City	7,253	Louisa	34,316	Tazewell	43,369
Charlotte	12,316	Lunenburg	12,365	Warren	39,181
Chesterfield	333,963	Madison	13,099	Washington	53,410
Clarke	14,240	Mathews	8,647	Westmoreland	17,695
Craig	5,216	Mecklenburg	31,347	Wise	39,501
Culpeper	49,388	Middlesex	11,049	Wythe	28,462
Cumberland	9,857	Montgomery	98,509	York	68,585
Dickenson	14,996	Nelson	14,835	Total counties	5,841,875
Dinwiddie	28,363	New Kent	20,895	Total population	
Essex	10,792	Northampton	12,139	of Virginia	8,411,808
Fairfax	1,137,290	Northumberland	12,089		
Fauquier	68,168	Nottoway	16,106		
Floyd	15,321	Orange	33,777		
Fluvanna	26,133	Page	23,586		
Franklin	56,205	Patrick	18,039		
Frederick	83,998	Pittsylvania	62,614		
Giles	17,024	Powhatan	28,696		

Appendix D: Population Estimates for Virginia's Cities, Counties, and Towns, July 1, 2016 (continued)

Locality	Population	Locality	Population	Locality	Population
Towns*					
Abingdon	8,083	Dendron	249	Melfa	398
Accomac	499	Dillwyn	445	Middleburg	828
Alberta	283	Drakes Branch	511	Middletown	1,334
Altavista	3,468	Dublin	2,683	Mineral	492
Amherst	2,205	Duffield	85	Monterey	136
Appalachia	1,654	Dumfries	5,186	Montross	389
Appomattox	1,769	Dungannon	310	Mount Crawford	452
Ashland	7,649	Eastville	168	Mount Jackson	2,041
Bedford	6,615	Edinburg	1,068	Narrows	1,971
Belle Haven	528	Elkton	2,850	Nassawadox	494
Berryville	4,304	Exmore	1,442	New Castle	150
Big Stone Gap	5,372	Farmville	8,140	New Market	2,207
Blacksburg	45,038	Fincastle	339	Newsoms	310
Blackstone	3,453	Floyd	442	Nickelsville	366
Bloxom	378	Fries	467	Occoquan	1,061
Bluefield	4,968	Front Royal	15,153	Onancock	1,266
Boones Mill	232	Gate City	1,930	Onley	513
Bowling Green	1,167	Glade Spring	1,448	Orange	4,988
Boyce	615	Glasgow	1,116	Painter	227
Boydton	416	Glen Lyn	118	Pamplin City	219
Boykins	542	Gordonsville	1,583	Parksley	841
Branchville	116	Goshen	354	Pearisburg	2,699
Bridgewater	6,048	Gretna	1,237	Pembroke	1,091
Broadway	3,860	Grottoes	2,799	Pennington Gap	1,774
Brodnax	279	Grundy	958	Phenix	219
Brookneal	1,116	Halifax	1,246	Pocahontas	376
Buchanan	1,173	Hallwood	204	Port Royal	197
Burkeville	406	Hamilton	625	Pound	954
Cape Charles	1,039	Haymarket	1,970	Pulaski	8,837
Capron	156	Haysi	474	Purcellville	9,469
Cedar Bluff	1,061	Herndon	24,393	Quantico	540
Charlotte Court House	527	Hillsboro	98	Remington	631
Chase City	2,279	Hillsville	2,655	Rich Creek	754
Chatham	1,473	Honaker	1,365	Richlands	5,428
Cheriton	472	Hurt	1,265	Ridgeway	697
Chilhowie	1,721	Independence	923	Rocky Mount	4,798
Chincoteague	2,919	Iron Gate	377	Round Hill	659
Christiansburg	22,088	Irvington	415	Rural Retreat	1,480
Claremont	346	Ivor	327	St. Charles	117
Clarksville	1,186	Jarratt	614	St. Paul	907
Cleveland	184	Jonesville	956	Saltville	2,009
Clifton	292	Keller	176	Saxis	239
Clifton Forge	3,715	Kenbridge	1,221	Scottsburg	131
Clinchco	312	Keysville	808	Scottsville	607
Clinchport	66	Kilmarnock	1,438	Shenandoah	2,334
Clintwood	1,302	La Crosse	584	Smithfield	8,435
Coeburn	1,986	Lawrenceville	1,069	South Boston	7,950
Colonial Beach	3,571	Lebanon	3,285	South Hill	4,471
Columbia	Dissolved in 2016	Leesburg	52,607	Stanardsville	384
Courtland	1,247	Louisa	1,650	Stanley	1,648
Craigsville	935	Lovettsville	1,985	Stephens City	1,967
Crewe	2,216	Luray	4,816	Stony Creek	188
Culpeper	18,006	McKenney	482	Strasburg	6,583
Damascus	797	Madison	218	Stuart	1,376
Dayton	1,609	Marion	5,855	Surry	225

* The county estimates include the population of any town within county borders; consequently, town figures should not be added to county figures when showing the county or state population.

Appendix D: Population Estimates for Virginia's Cities, Counties, and Towns, July 1, 2016 (continued)

Locality	Population	Locality	Population	Locality	Population
Towns* (continued)					
Tangier	722	Vienna	16,468	West Point	3,314
Tappahannock	2,386	Vinton	8,185	White Stone	342
Tazewell	4,365	Virgilina	142	Windsor	2,683
The Plains	228	Wachapreague	230	Wise	3,083
Timberville	2,640	Wakefield	872	Woodstock	5,248
Toms Brook	262	Warrenton	9,861	Wytheville	8,101
Troutdale	170	Warsaw	1,485	Total towns	526,561
Troutville	431	Washington	126		
Urbanna	470	Waverly	2,050		
Victoria	1,671	Weber City	1,246		

Source: City and county population figures are based on estimates developed by the Demographics Research Group of the Weldon Cooper Center for Public Service and are as of July 1, 2016. Town estimates are derived from Census Bureau data. These figures are available from the Cooper Center. See: <http://demographics.coopercenter.org/population-estimates-age-sex-race-hispanic-towns/>.

* The county estimates include the population of any town within county borders; consequently, town figures should not be added to county figures when showing the county or state population.

