

Virginia Local TAX RATES 2019



**UNIVERSITY
of VIRGINIA**

**Weldon Cooper Center
for Public Service**

Center for Economic and Policy Studies

Virginia Local Tax Rates, 2019

Information for All Cities and Counties and Selected Incorporated Towns

38th Annual Edition

Stephen C. Kulp

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



UNIVERSITY
of
VIRGINIA

Weldon Cooper Center
for **Public Service**

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Introduction

FOREWORD

This is the thirty-eighth 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 2019. The study includes all of Virginia's 38 independent cities and 95 counties and 118 of the 190 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, *2019 Legislative Summary* and *The 2017 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, 2018*, the Commission on Local Governments' *Report on Proffered Cash Payments and Expenditures by Virginia's Counties, Cities and Towns, 2017-2018*, and the Department of Housing and Community Development's *Virginia Enterprise Zone Program 2018 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 *2019 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://tax.virginia.gov/legislative-summary-reports>

locality based on data from the Auditor of Public Accounts for fiscal year 2018. Information is provided for each city and county and for 38 populous incorporated towns. Finally, Appendix D contains 2018 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 2019, 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.

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, 2018.

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 61.9 percent of city-county tax revenue in FY 2018, 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 24.5 percent of total tax revenue. The remaining 14.6 percent of tax revenue came from more than a dozen other taxes.

Sources of Virginia Local Government Tax Revenue, FY 2018

Tax	Amount (\$)	% of Total
Total taxes	\$17,967,385,766	100.00
Real property	\$10,946,877,675	60.93
Personal property	\$2,370,758,768	13.19
Local option sales and use	\$1,239,855,163	6.90
Business license	\$771,958,263	4.30
Restaurant meals	\$612,940,580	3.41
Public service corporation property	\$412,121,081	2.29
Consumer utility	\$327,627,947	1.82
Hotel and motel room	\$244,412,964	1.36
Machinery and tools	\$233,076,157	1.30
Motor vehicle license	\$197,705,384	1.10
Recordation and will	\$126,458,487	0.70
Bank stock	\$117,199,137	0.65
Other local taxes	\$92,124,397	0.51
Tobacco	\$65,150,996	0.36
Coal, oil, and gas	\$28,510,002	0.16
Admission	\$21,815,169	0.12
Franchise license	\$16,362,103	0.09
Merchants' capital	\$14,301,188	0.08
Penalties and interest ^a	\$128,130,305	0.71

Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2018 (Richmond: October 25, 2019), 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 (3,908 in 2018) 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 30.3 percent of total tax revenue in Galax City to 78.8 percent in Lancaster County (see **Appendix C**).

Thirty-six cities (two cities—Hopewell and Petersburg—did not provide information for the 2018 *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 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.

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

Number of Virginia Localities Imposing Taxes by Type, FY 2018^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	32	93	125
Motor vehicle license	32	86	118
Machinery and tools property	31	85	114
Bank stock	36	64	100
Hotel and motel room	32	67	99
Business license	36	52	88
Restaurant meals	36	49	85
Franchise license	11	37	48
Merchants' capital	1	43	44
Tobacco	29	2	31
Admission	18	3	21
Coal, oil, and gas	1	6	7
Other local taxes	23	49	72

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, 2018 (Richmond: October 25, 2019), Exhibits B and B-2.

* The cities of Hopewell and Petersburg 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 (BPOL tax), counties must choose either the BPOL tax 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. Jennifer Nelson, 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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Virginia Local Tax Rates, 2019

Information for All Cities and Counties and Selected Incorporated Towns

Section 1

Summary of Legislative Changes in Local Taxation, 2019¹

GENERAL PROVISIONS

Local License Tax on Mobile Food Units

Senate Bill 1425 (Chapter 791) provides that when the owner of a new business that operates a mobile food unit has paid a license tax as required by the locality in which the mobile food unit is registered, the owner is not required to pay a license tax to any other locality for conducting business from such mobile food unit in such a locality.

This exemption from paying the license tax in other localities expires two years after the payment of the initial license tax in the locality in which the mobile food unit is registered. During the two year exemption period, the owner is entitled to exempt up to three mobile food units from license taxation in other localities. However, the owner of the mobile food unit is required to register with the Commissioner of the Revenue or Director of Finance in any locality in which he conducts business from such mobile food unit, regardless of whether the owner is exempt from paying license tax in the locality.

This Act defines “mobile food unit” as a restaurant that is mounted on wheels and readily moveable from place to place at all times during operation. It also defines “new business” as a business that locates for the first time to do business in a locality. A business will not be deemed a new business based on a merger, acquisition, similar business combination, name change, or a change to its business form.

Without the exemption provided in this Act, localities are authorized to impose business, professional and occupational license (BPOL) taxes upon local businesses. Generally, the BPOL tax is levied on the privilege of engaging in business at a definite place of business within a Virginia locality. Businesses that are mobile, however, can be subject to license taxes or fees in multiple localities in certain situations.

Effective: July 1, 2019

Added: § 58.1-3715.1

Local Gas Road Improvement Tax; Extension of Sunset Provision

House Bill 2555 (Chapter 24) and Senate Bill 1165 (Chapter 191) extend the sunset date for the local gas road improvement tax from January 1, 2020 to January 1, 2022. The

authority to impose the local gas road improvement tax was previously scheduled to sunset on 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; and 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, 2019

Amended: § 58.1-3713

Private Collectors Authorized for Use by Localities to Collect Delinquent Debts

Senate Bill 1301 (Chapter 271) allows a local treasurer to employ private collection agents to assist with the collection of delinquent amounts due other than delinquent local taxes that have been delinquent for a period of three months or more and for which the appropriate statute of limitations has not run.

Effective: July 1, 2019

Amended: § 58.1-3919.1

REAL PROPERTY TAX

Real Property Tax Exemptions for Elderly and Disabled: Computation of Income Limitation

House Bill 1937 (Chapter 16) provides that, if a locality has established a real estate tax exemption for the elderly and handicapped and enacted an income limitation related to the exemption, it may exclude, for purposes of calculating the income limitation, any disability income received by a family member or nonrelative who lives in the dwelling and who is permanently and totally disabled.

Under current law, if a locality’s tax relief ordinance establishes an annual income limitation, the computation of

¹ Excerpted from the local tax legislation section of the Department of Taxation’s 2019 Legislative Summary. Minor changes were made in format and punctuation. See <https://tax.virginia.gov/legislative-summary-reports>

annual income is calculated by adding together the income received during the preceding calendar year of the owners of the dwelling who use it as their principal residence; and the owners' relatives who live in the dwelling, except for those relatives living in the dwelling and providing bona fide caregiving services to the owner whether such relatives are compensated or not; and at the option of each locality, nonrelatives of the owner who live in the dwelling except for bona fide tenants or bona fide caregivers of the owner, whether compensated or not.

Effective: July 1, 2019

Amended: § 58.1-3212

Real Property Tax Exemption for Elderly and Disabled: Improvements to a Dwelling

House Bill 2150 (Chapter 736) and Senate Bill 1196 (Chapter 737) clarify the definition of "dwelling," for purposes of the real property tax exemption for owners who are 65 years of age or older or permanently and totally disabled, to include certain improvements to the exempt land and the land on which the improvements are situated. These Acts define the term "dwelling" to include an improvement to the land that is not used for a business purpose but is used to house certain motor vehicles or household goods.

Under current law, in order to be granted real property tax relief, qualifying property must be owned by and occupied as the sole dwelling of a person who is at least 65 years of age, or, if the local ordinance provides, any person with a permanent disability. Dwellings jointly held by spouses, with no other joint owners, qualify if either spouse is 65 or over or permanently and totally disabled.

Effective: July 1, 2019

Amended: § 58.1-3210

Real Property Tax: Partial Exemption from Real Property Taxes for Flood Mitigation Efforts

Senate Bill 1588 (Chapter 754) enables a locality to provide by ordinance a partial exemption from real property taxes for flooding abatement, mitigation, or resiliency efforts for improved real estate that is subject to recurrent flooding, as authorized by an amendment to Article X, Section 6 of the Constitution of Virginia that was adopted by the voters on November 6, 2018.

This act provides that exemptions may only be granted for qualifying flood improvements that do not increase the size of any impervious area and are made to qualifying structures or to land. "Qualifying structures" are defined as structures that were completed prior to July 1, 2018 or were completed more than 10 years prior to the completion of the improvements. For improvements made to land, the improvements must be made primarily for the benefit of one or more qualifying structures. No exemption will be authorized for any improvements made prior to July 1, 2018.

A locality is granted the authority to (i) establish flood protection standards that qualifying flood improvements must meet in order to be eligible for the exemption; (ii) determine the amount of the exemption; (iii) set income or property value limitations on eligibility; (iv) provide that the exemption shall only last for a certain number of years; (v) determine, based upon flood risk, areas of the locality where the exemption may be claimed; and (vi) establish preferred actions for qualifying for the exemption, including living shorelines.

Effective: July 1, 2019

Amended: § 58.1-3228.1

Real Property Tax: Exemption for Certain Surviving Spouses

House Bill 1655 (Chapter 15) and Senate Bill 1270 (Chapter 801) allow surviving spouses of disabled veterans to continue to qualify for a real property tax exemption regardless of whether the surviving spouse moves to a different residence, as authorized by an amendment to subdivision (a) of Section 6-A of Article X of the Constitution of Virginia that was adopted by the voters on November 6, 2018. If a surviving spouse was eligible for the exemption but lost such eligibility due to a change in residence, then the surviving spouse is eligible for the exemption again, beginning January 1, 2019.

These Acts also clarify that the real property tax exemptions for spouses of service members killed in action and spouses of certain emergency service providers killed in the line of duty continue to apply regardless of the spouse's moving to a new principal residence.

Effective: Taxable years beginning on or after January 1, 2019

Amended: §§ 58.1-3219.5, 3219.9, and 3219.14

Land Preservation; Special Assessment, Optional Limit on Annual Increase in Assessed Value

House Bill 2365 (Chapter 22) authorizes localities that employ use value assessments for certain classes of real property to provide by ordinance that the annual increase in the assessed value of eligible property may not exceed a specified dollar amount per acre.

Effective: July 1, 2019

Amended: § 58.1-3231

Virginia Regional Industrial Act: Revenue Sharing; Composite Index

House Bill 1838 (Chapter 534) requires that the Department of Taxation's calculation of the true values of real estate and public service company property component of the Commonwealth's educational composite index of local ability-to-pay take into account arrangements by localities

entered into pursuant to the Virginia Regional Industrial Facilities Act, whereby a portion of tax revenue is initially paid to one locality and redistributed to another locality. This Act requires such calculation to properly apportion the percentage of tax revenue ultimately received by each locality.

Effective: July 1, 2021

Amended: § 58.1-6407

Real Estate with Delinquent Taxes or Liens: Appointment of Special Commissioner; Increase Required Value

House Bill 2060 (Chapter 541) increases the assessed value of a parcel of land that could be subject to appointment of a special commissioner to convey the real estate to a locality as a result of unpaid real property taxes or liens from \$50,000 or less to \$75,000 or less in most localities. In the Cities of Norfolk, Richmond, Hopewell, Newport News, Petersburg, Fredericksburg, and Hampton, this Act increases the threshold from \$100,000 or less to \$150,000 or less.

Effective: July 1, 2019

Amended: § 58.1-3970.1

Real Estate with Delinquent Taxes or Liens; Appointment of Special Commissioner in the City of Martinsville

House Bill 2405 (Chapter 159) adds the city of Martinsville to the list of cities (Norfolk, Richmond, Hopewell, Newport News, Petersburg, Fredericksburg, and Hampton) that are authorized to have a special commissioner convey tax-delinquent real estate to the locality in lieu of a public sale at auction when the tax-delinquent property has an assessed value of \$100,000 or less. House Bill 2060 raises the threshold in all of these cities from \$100,000 or less to \$150,000 or less.

Effective: July 1, 2019

Amended: § 58.1-3970.1

PERSONAL PROPERTY TAX

Constitutional Amendment: Personal Property Tax Exemption for Motor Vehicle of a Disabled Veteran

House Joint Resolution 676 (Chapter 822) is a first resolution proposing a constitutional amendment that permits the General Assembly to authorize the governing body of any county, city, or town to exempt from taxation one motor vehicle of a veteran who has a 100 percent service-connected, permanent, and total disability. The amendment provides that only automobiles and pickup trucks qualify for the exemption.

Additionally, the exemption will only be applicable on the date the motor vehicle is acquired or the effective

date of the amendment, whichever is later, but will not be applicable for any period of time prior to the effective date of the amendment.

Effective: July 1, 2019

Personal Property Tax Exemption for Agricultural Vehicles

House Bill 2733 (Chapter 259) expands the definition of agricultural use motor vehicles for personal property taxation purposes. It changes the criteria from motor vehicles used “exclusively” for agricultural purposes to motor vehicles used “primarily” for agricultural purposes, and for which the owner is not required to obtain a registration certificate, license plate, and decal or pay a registration fee.

It also expands the definition of trucks or tractor trucks that are used by farmers in their farming operations for the transportation of farm animals or other farm products or for the transport of farm-related machinery. The criteria is changed from vehicles used “exclusively” by farmers in their farming operations to vehicles used “primarily” by farmers in their farming operations.

Further, this Act expands the classification of farm machinery and equipment that a local governing body may exempt, to include equipment and machinery used by a nursery for the production of horticultural products, and any farm tractor, regardless of whether such farm tractor is used exclusively for agricultural purposes.

Local governing bodies have the option to exempt these classifications, in whole or in part, from taxation or to provide for a different rate of taxation thereon.

Effective: July 1, 2019

Amended: § 58.1-3505

Intangible Personal Property Tax: Classification of Certain Business Property

House Bill 2440 (Chapter 255) classifies as intangible personal property, tangible personal property: i) that is used in a trade or business; ii) with an original cost of less than \$25; and iii) that is not classified as machinery and tools, merchants’ capital, or short-term rental property. It also exempts such property from taxation.

Intangible personal property is a separate class of property segregated for taxation by the Commonwealth. The Commonwealth does not currently tax intangible personal property. Localities are prohibited from taxing intangible personal property.

Certain personal property, while tangible in fact, has previously been designated as intangible and thus exempted from state and local taxation. For example, tangible personal property used in manufacturing, mining, water well drilling, radio or television broadcasting, dairy, dry cleaning, or laundry businesses has been designated as exempt intangible personal property.

Effective: July 1, 2019

Amended: §§ 58.1-1101 and 58.1-1103

Section 2

Real Property Tax, 2019

The real property tax is by far the most important source of tax revenue for localities. In fiscal year 2018, the most recent year available from the Auditor of Public Accounts, it accounted for 55.5 percent of tax revenue for cities, 64.6 percent for counties, and 29.1 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns varies significantly. For information on individual localities, see Appendix C.

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

PUBLIC SERVICE CORPORATIONS

Property owned by so-called public service corporations is not assessed by localities. Instead, that task is delegated to the State Corporation Commission (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 2018, the property tax on public service corporations accounted for 1.7 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 47.6 percent and in Surry County the share was 61.1 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, Loudoun County, and Arlington County reported providing tax relief for low-income owners and renters 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 \$1,000 to homeowners with houses assessed at less than \$375,000 and having an annual income less than \$55,000.¹ 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. Arlington County's Housing Grants Program is available to working families with at least one child under age 18. Personal assets may not exceed \$35,000 and there is an income limit based on household size.

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

¹ Charlottesville Housing Affordability Program: <https://www.charlottesville.org/departments-and-services/departments-a-g/commissioner-of-revenue/real-estate-tax-relief-for-the-elderly-and-disabled>. Loudoun County Affordable Dwelling Unit Program: <http://www.loudoun.gov/adu>. Arlington County Housing Grants Program: <http://housing.arlingtonva.us/get-help/rental-services/local-housing-grants/>.

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.)

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 administratively complex, cumbersome and required staff time in disproportion 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 tracing the properties and recovering the relevant taxes upon either the death of the owner or transfer of the property itself would be both cumbersome and time consuming and could not be accomplished with existing staffing levels or existing computer systems."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, the county of Middlesex, and the town of Amherst were the only localities reporting a deferral program in 2019.

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-seven cities, 80 counties and 52 towns provided estimates of one or both types of parcels. The total number of parcels in cities ranged from a high of 158,431 (Virginia Beach) down to 2,456 (Lexington). Among counties, the number of parcels ranged from a high of 354,687 (Fairfax) down to 3,940 (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, 15 cities and 88 counties reported using the calendar year cycle while 176 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 112 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 2019 and FY 2020

	Cities	Counties	Cities and Counties	Towns
Mean*	\$1.08	\$0.70	\$0.81	\$0.20
Median	\$1.11	\$0.69	\$0.79	\$0.17
First quartile	\$0.94	\$0.60	\$0.62	\$0.12
Third quartile	\$1.21	\$0.82	\$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, 80 reported annual due dates, and 32 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 or fit to live in. Of the 38 cities, 33 reported prorating taxes while 5 reported not doing so. Among counties, 67 prorated their taxes while 28 did not. Reports from the towns that answered this question indicated that 47 prorated their taxes while 652 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, 100, reported billing and collecting their own taxes. Four said they collected taxes, while in three 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

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 2019, when the short-term rate was 1.616 percent, the combined annual rate was 4.61 percent.

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*.

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. Thirteen cities, 14 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 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. Three 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-seven cities reported employing a full-time property tax assessor, while 11 did not. In contrast, only 36 counties had a full-time assessor while 59 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, 28 cities reported conducting reassessments in-house while 10 reported contracting with outside assessors. Twenty-eight counties reported doing general reassessments in-house, while 67 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 reassessments 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 (27) 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-three cities responded that they performed maintenance assessments using staff, while five reported contracting for the work. Among counties, 66 reported performing maintenance reassessments using staff, while 29 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:

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

Reassessment Periods for Real Estate, 2019

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	20	28
4-6 years	0	13	13
5 years	0	4	4
6 years	0	29	29
Other/varies	0	0	0
	38	95	133

(1) Does the locality perform a physical inspection at all?
 (2) If so, what is the inspection cycle? Among cities that responded, 18 reportedly did not have a physical inspection separate from the general reassessment cycle. Twenty others reported having a physical inspection cycle, the periods ranging anywhere from two to six years. Among counties that responded, 70 indicated they performed physical inspections during general reassessment, while 25 reported having physical inspection cycles ranging anywhere from one to six years.

Table 2.6 provides unpublished Department of Taxation 2018 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 \$277.4 billion. Single-family residential property averaged 64.9 percent of taxable assessed value. Multi-family residential property averaged 11.1 percent of taxable assessed value. Commercial/industrial properties averaged just over one-quarter of the total value at 23.9 percent, while agricultural property values amounted to only 0.1 percent.

The total assessed value of property by category for counties in 2018 amounted to \$854.5 billion. Of that amount, 72.0 percent of assessed value was associated with single-family residential property, 5.9 percent with multi-family residential property, 18.2 percent with commercial/industrial property, and 4.0 percent with agricultural property.

With the total amounts from cities and counties combined, the total assessed valuation amounted to \$1,131.9 billion. Of that, 70.2 percent applied to single-family residential property, 7.1 percent applied to multi-family residential property, 19.6 percent applied to commercial/industrial property, and 3.0 percent to agricultural property.

Looking at the percentage breakdown for each type of locality, in 2018 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 18 cities. All cities but two 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 21 of the cities having between 20 percent and 39.9 percent of their property valuations coming from this type of property. Finally, only the cities of Suffolk and Franklin had more than 2 percent of their 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 20 received between 40 percent and 59.9 percent of the valuation from single-family residential real estate, while in four counties residential valuations amounted to no more than 39.9 percent of the total taxable assessed value (Buchanan, Dickenson, Highland, and Sussex). 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-two 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 (Sussex) was 82.0 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

Taxable Assessed Value by Category for Cities and Counties, 2018

Locality/Year	Total (\$ Billions)	Single-Family	Multi-family	Commercial/	Agricultural
		Residential Percentage	Residential Percentage	Industrial Percentage	
Cities	277.4	64.9	11.1	23.9	0.1
Counties	854.5	72.0	5.9	18.2	4.0
Cities and counties	1,131.9	70.2	7.1	19.6	3.0

Share of Assessed Value of Real Estate by Category, 2018

Share of Taxable Assessed Value (%)	Number of Localities		
	Cities	Counties	Total
Single-family residential			
0 to 19.9	0	1	1
20 to 39.9	0	3	3
40 to 59.9	19	20	39
60 to 79.9	18	54	72
80 to 100	1	17	18
Total	38	95	133
Multi-family residential			
0 to 19.9	36	94	130
20 to 39.9	2	1	3
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	11	82	93
20 to 39.9	21	11	32
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	23	23
40 to 59.9	0	5	5
60 to 79.9	0	1	1
80 to 100	0	1	1
Total	38	95	133

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 2017. 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 2.7 shows city and county average effective tax rates in the year 2017. 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 2.7. Table 2.1 shows statutory rates in 2019. Table 2.7 shows statutory and effective rates in 2017. The following text table summarizes the effective tax rates for the localities shown in Table 2.7.

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

Effective Real Estate Tax Rates, 2017

	Mean		Quartile		
	Unweighted	Weighted	Median	First	Third
Cities	\$1.00	----	\$1.03	\$0.87	\$1.12
Counties	\$0.65	----	\$0.63	\$0.56	\$0.73
Cities and counties	\$0.75	\$0.89	\$0.71	\$0.56	\$0.88

estate *taxable assessed value*,⁶ as reported in the local land book. This method of computing the statutory tax rate takes additional district levies into account.⁷

In 2 cities and 10 counties the statutory rate was less than the effective rate. In two cities and seven counties statutory and effective rates were the same. Finally, in 34 cities and 78 counties statutory rates exceeded effective rates.

Statutory and Effective Real Estate Tax Rates, 2017

Comparison of Rates	Number	
	Cities	Counties
Statutory > effective	34	78
Statutory = effective	2	7
Statutory < effective	2	10

The real property tax rates reported in Table 2.7 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 2.7 also shows the latest reassessment in effect when the median ratio study was conducted, the number of sales used in the study, the median ratio, and the coefficient of dispersion.

The coefficient of dispersion measures how closely the individual ratios of each locality are arrayed around the median ratio. The formula for the coefficient of dispersion (CD) is:

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

where X_i represents the assessment/sales ratio for the i th sale in a sample of size n , and X_m represents the median ratio of the sample.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. Eighteen of the cities had CDs of no more than 9.9 percent. Eight had CDs between 10 percent and 14.9 percent, 7 had CDs between 15

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 2017 Virginia Assessment/Sales Ratio Study* (Richmond, February 2019), p. 35. The study can be found at <https://tax.virginia.gov/assessment-sales-ratio-studies>.

⁸ Virginia Department of Taxation, *The 2017 Virginia Assessment/Sales Ratio Study*, p. 34.

Coefficient of Dispersion, 2017

Coefficient of Dispersion (%)	Cities	Counties	Total
0 - 4.9	1	0	1
5 - 9.9	17	13	30
10 - 14.9	8	18	26
15 - 19.9	7	25	32
20 - 24.9	4	26	30
25 - 29.9	1	11	12
30 - 34.9	0	2	2
35 - 39.9	0	0	0
40 - 44.9	0	0	0
45 - 49.9	0	0	0
50 - 54.9	0	0	0
Total	38	95	133

and 19.9 percent, and 4 had CDs between 20 and 24.9 percent. Counties tended to vary more in the degree of dispersion. Thirteen had CDs between 5 and 9.9 percent, 18 had CDs between 10 and 14.9 percent, 25 had CDs between 15 and 19.9 percent, 26 had CDs between 20 and 24.9 percent, 11 had CDs between 25 and 29.9 percent, and 2 had CDs between 30 and 34.9 percent.

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 34 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 2017, of the 57 localities with CDs under 15 percent, all but 12 reassessed annually (28), biennially (10), or had just completed general reassessments (7).

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.

MISCELLANEOUS ITEMS

Table 2.8 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. Four localities (Charlottesville City, Richmond City, Middlesex County, and Amherst Town) 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, Emporia, 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) 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, and the county of Arlington reported having these programs.



Table 2.1
Real Property Statutory (Nominal) Tax Rates, CY 2019 and FY 2020

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax
			CY 2019	FY 2020		
Cities (Note: All cities responded to the survey.)						
Alexandria	45,043	42,441	1.13		06/15; 11/15	Yes
Bristol	9,393	8,421	1.17	1.17	06/05; 12/05	No
Buena Vista	3,225	2,862		1.21	12/05; 06/05	Yes
Charlottesville	15,053	13,286	0.95		06/06; 12/05	Yes
Chesapeake*†	86,701	81,464		1.04	09/30; 12/31; 03/31; 06/05	Yes
Colonial Heights	...	...	1.20		05/15; 11/15	Yes
Covington	5,038	2,648		0.80	12/05; 06/05	No
Danville	24,272	21,173		0.84	12/05; 06/05	No
Emporia	5,200	...	0.95		12/05	Yes
Fairfax*	8,963	7,847	1.075		06/21; 12/05	Yes
Falls Church	...	...	1.385		06/05;12/05	Yes
Franklin*	3,480	2,905		1.03	12/05; 06/05	Yes
Fredericksburg*	8,755	...		0.85	11/15; 05/15	Yes
Galax	...	...	0.755		12/05	No
Hampton*	49,174	45,984		1.24	12/05; 06/05	Yes
Harrisonburg†	12,546	11,046		0.86	12/05; 06/05	Yes
Hopewell	...	...	1.13		06/15; 12/05	Yes
Lexington	2,456	2,209		1.06	12/05; 06/05	Yes
Lynchburg	31,710	26,692		1.11	11/15; 01/15; 03/15; 05/15	Yes
Manassas*	...	...		1.283	12/05; 06/05	Yes
Manassas Park*	4,681	...		1.55	12/05; 06/05	Yes
Martinsville†	...	...		1.062	06/05; 12/05	Yes
Newport News	52,128	48,818		1.22	06/05; 12/05	Yes
Norfolk*	73,178	62,668		1.25	09/30; 12/05; 03/31; 06/05	Yes
Norton	2,516	2,391	0.90		05/15; 10/15	Yes
Petersburg	...	...		1.35	09/30; 12/31; 03/31; 06/30	Yes
Poquoson	5,238	5,049		1.14	06/05; 12/05	Yes
Portsmouth*	...	...		1.30	03/31; 06/30; 09/30; 12/31	Yes
Radford	9,622	8,317	0.82		06/05; 12/05	Yes
Richmond*	...	...	1.20		01/14; 06/14	Yes
Roanoke†	43,451	35,881	1.22		04/05; 10/05	Yes
Salem†	10,582	10,200	1.20		06/05; 12/05	Yes
Staunton	11,208	8,931	0.95		06/20; 12/05	No
Suffolk*†	...	...		1.11	12/05; 06/05	Yes
Virginia Beach*	158,431	146,482		1.018	06/05; 12/05	Yes
Waynesboro	9,439	8,297	0.90		07/31; 12/05	Yes
Williamsburg	...	...		0.60	12/01; 06/01	Yes
Winchester*	9,668	8,200	0.93		06/20; 12/05	Yes
Tax rates for cities:#						
Unweighted mean			1.08			
Median			1.11			
First quartile			0.94			
Third quartile			1.21			
Counties (Note: All counties responded to the survey.)						
Accomack*	39,911	35,985	0.61		06/05; 12/05	No
Albemarle	...	...	0.854		06/05; 12/05	Yes
Alleghany	15,658	15,076	0.73		12/05	No
Amelia	9,437	...	0.48		12/05	No
Amherst	18,949	16,064	0.61		06/05; 12/05	Yes
Appomattox	11,140	...	0.65		06/30; 12/05	Yes
Arlington*	...	...	0.993		06/15; 10/05	Yes
Augusta	39,319	33,602	0.63		06/05; 12/05	Yes
Bath	5,682	5,393		0.50	06/05; 12/05	No
Bedford	49,713	...	0.50		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 2019 and FY 2020 (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 2019	FY 2020		
Counties (continued)						
Bland	...	...	0.60		12/05	Yes
Botetourt	19,901	19,170	0.79		11/01	Yes
Brunswick	16,215	12,184	0.53		12/05	No
Buchanan	20,750	15,209	0.39		12/05	No
Buckingham	13,051	...	0.55		06/05; 12/05	Yes
Campbell	35,132	28,514	0.52		12/05	Yes
Caroline	20,978	18,023	0.83		06/05; 12/05	Yes
Carroll	32,171	27,302	0.695		12/05	Yes
Charles City	...	...	0.76		06/05; 12/05	No
Charlotte	12,921	...		0.62	12/05; 06/05	No
Chesterfield*	...	...	0.95		06/05; 12/05	Yes
Clarke	...	...	0.71		06/05; 12/05	Yes
Craig	5,035	...	0.59		06/05; 12/05	No
Culpeper	22,371	21,164	0.62		12/05	Yes
Cumberland	8,988	7,076	0.78		06/15; 11/15	Yes
Dickenson	19,646	16,821	0.60		06/05; 12/05	No
Dinwiddie	17,176	13,757	0.79		06/05; 12/05	Yes
Essex	9,841	7,902	0.88		06/05; 12/05	No
Fairfax*	354,687	343,505	1.15		07/28; 12/05	Yes
Fauquier*	32,788	26,877	0.994		06/05; 12/05	Yes
Floyd	14,226	13,934	0.60		06/05; 12/05	Yes
Fluvanna	15,525	15,030	0.925		06/05; 12/05	Yes
Franklin	41,364	33,162	0.61		12/05	Yes
Frederick*	...	...	0.61		06/05; 12/05	Yes
Giles	13,351	...	0.67		06/30; 12/05	Yes
Gloucester*	...	...	0.695		06/30; 12/05	Yes
Goochland*	15,173	14,438	0.53		06/05; 12/05	Yes
Grayson	17,350	13,876	0.49		12/05	Yes
Greene	10,408	8,932	0.82		06/05; 12/05	No
Greensville	7,890	5,874	0.67		12/05	No
Halifax	32,109	24,403	0.50		06/05; 12/05	No
Hanover*	48,754	47,743	0.81		06/05; 10/05	Yes
Henrico*	115,719	110,755	0.87		06/05; 12/05	Yes
Henry	52,676	36,768	0.555		12/05	No
Highland	3,940	...	0.48		12/05; 06/05	Yes
Isle of Wight	19,844	17,406		0.85	12/05; 06/05	Yes
James City†	33,916	32,079		0.84	06/05; 12/05	Yes
King & Queen	7,505	5,531	0.53		12/05	No
King George	13,196	11,468	0.70		06/05; 12/05	Yes
King William	10,383	8,642	0.86		06/25; 12/05	Yes
Lancaster	15,947	12,778	0.63		12/05	No
Lee	19,241	15,282	0.619		12/05	No
Loudoun*	140,241	134,600	1.045		06/05; 12/05	Yes
Louisa	30,000	23,000	0.72		12/05	Yes
Lunenburg	...	...	0.38		06/05; 12/05	Yes
Madison	...	...	0.68		06/05; 12/05	No
Mathews	11,249	10,622	0.645		06/05; 12/05	Yes
Mecklenburg	32,985	17,331		0.42	06/05; 12/05	Yes
Middlesex	...	...		0.62	06/05; 12/05	Yes
Montgomery	37,125	31,562	0.89		06/05; 12/05	Yes
Nelson	16,455	15,909	0.72		06/05; 12/06	Yes
New Kent*	19,914	12,735	0.82		12/05	Yes
Northampton	14,428	12,879	0.83		12/05	Yes
Northumberland	18,548	17,022	0.59		12/05	No
Nottoway	11,609	8,663	0.48		12/05	Yes
Orange	19,887	17,420	0.804		06/05; 12/05	Yes
Page	20,477	18,733	0.73		06/05; 12/05	Yes
Patrick	20,467	...	0.68		06/05; 12/05	No
Pittsylvania	48,320	40,621	0.62		06/20; 12/20	No
Powhatan	14,963	13,355		0.88	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 2019 and FY 2020 (continued)

Locality	Total	Number of	Tax Rate per \$100		Tax	Prorate	Town
	Number of	Residential	of Assessed Value				
	Taxable	Taxable	CY 2019	FY 2020	Due Dates	Tax	Billing
	Parcels	Parcels					Practice
Counties (continued)							
Prince Edward	13,367	-	0.51		12/05	Yes	
Prince George	...	...	0.86		06/05; 12/05	Yes	
Prince William*	147,037	140,758	1.125		07/15; 12/05	Yes	
Pulaski	21,981	19,483	0.77		06/05; 12/05	Yes	
Rappahannock	5,832	3,626	0.73		12/05	No	
Richmond	6,902	5,539	0.70		12/05	No	
Roanoke	44,348	41,200	1.09		06/05; 12/05	Yes	
Rockbridge	26,805	14,288	0.73		06/05; 12/05	Yes	
Rockingham	46,676	...	0.74		06/05; 12/05	Yes	
Russell	...	...	0.63		05/25; 11/25	No	
Scott	20,847	...	0.80		11/20	Yes	
Shenandoah	32,422	18,688	0.64		06/05; 12/05	No	
Smyth	21,942	20,734	0.74		12/05	No	
Southampton	16,844	9,246	0.895		12/05	Yes	
Spotsylvania*	...	...	0.833		06/05; 12/05	Yes	
Stafford*	54,822	52,681	1.01		06/05; 12/05	Yes	
Surry	6,074	4,661	0.71		12/05	Yes	
Sussex	8,998	6,505	0.58		12/05	Yes	
Tazewell	...	...	0.58		12/05	Yes	
Warren*	24,645	22,902	0.66		06/05; 12/05	Yes	
Washington	37,883	30,844	0.63		05/20; 11/20	No	
Westmoreland	33,183	25,903	0.65		12/05	Yes	
Wise	27,157	...	0.69		05/31; 10/31	Yes	
Wythe*	19,143	16,294	0.54		12/05	Yes	
York	24,678	23,156	0.795		06/25; 12/05	Yes	
Tax rates for counties:#							
Unweighted mean			0.70				
Median			0.69				
First quartile			0.60				
Third quartile			0.82				
Tax rates for cities and counties:#							
unweighted mean			0.81				
Median			0.79				
First quartile			0.62				
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	4,288	...	0.28		05/20; 11/20	No	TT
Accomac	...	...		0.09	12/06	Yes	TT
Altavista	2,842	1,846	0.08		12/05	Yes	TT
Appomattox	...	...	0.12		09/30	Yes	TT
Ashland	...	...	0.10		01/15	No	TT
Bedford	3,398	2,637	0.31		06/05; 12/05	Yes	TT
Berryville	1,751	1,545	0.20		06/05; 12/05	Yes	TT
Big Stone Gap	...	...	0.44		12/05	Yes	TT
Blacksburg	9,184	...	0.26		06/05; 12/05	Yes	TT
Blackstone	2,200	...	0.22		12/15	No	TT
Bluefield	3,014	...	0.188		12/05	No	TT
Boones Mill	190	162	0.12		02/28	No	TT
Boyce	...	...		0.025	12/05	No	CT
Boydton	...	...		0.33	01/01	No	TT
Broadway	...	...	0.07		12/05	No	TT
Brookneal	...	...	0.17		12/05	No	CT
Buchanan	...	...	0.19		12/05	No	TT
Cape Charles	...	...	0.294		12/05	Yes	TT
Charlotte Court House	...	...	0.09		12/05	No	...
Chase City	...	...		0.40	01/31	Yes	CT

... 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 2019 and FY 2020 (continued)

Locality	Total	Number of	Tax Rate per \$100		Tax	Prorate	Town
	Number of	Residential	of Assessed Value				
	Taxable	Taxable	CY 2019	FY 2020	Due Dates	Tax	Billing
	Parcels	Parcels					Practice
Towns (continued)							
Chatham	922	775	0.25		12/05	Yes	TT
Chincoteague	...	...	0.07		12/05	Yes	...
Christiansburg	10,593	8,793	0.16	0.16	12/05	Yes	TT
Clarksville	1,303	...		0.28	02/01	Yes	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	...	...		0.80	06/05; 12/05	No	TT
Courtland	...	...	0.19		04/01	Yes	TT
Culpeper	6,735	6,335	0.091		01/31	Yes	TT
Damascus	661	...	0.46		05/20; 11/20	No	TT
Dayton	...	...	0.08		06/05; 12/05	Yes	TT
Dillwyn	299	...	0.046		12/05	No	TT
Drakes Branch	...	...			02/15	No	TT
Dublin	813	725	0.24		06/05; 12/05	Yes	TT
Dumfries	1,702	...	0.19		06/05; 12/05	No	TT
Dungannon	...	...		0.12	12/31	No	TT
Eastville	...	...	0.05		12/05	No	TT
Edinburg	...	...	0.19		06/05; 12/05	Yes	TT
Elkton	2,095	2,095	0.11		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	...	...		0.33	12/20	Yes	TT
Glasgow	...	...	0.185		12/05	No	...
Gordonsville	...	...	0.13		06/05; 12/05	Yes	TT
Gretna	769	672	0.22		12/05	No	TT
Grottoes	...	...	0.12		12/05	No	...
Hamilton	233	215	0.28		06/05; 12/05	No	TT
Haymarket	585	...		0.146	12/05	No	TT
Haysi	...	...		0.15	12/05; 06/05	No	CC
Herndon	6,978	6,345	0.265		07/28; 12/05	Yes	TT
Hillsville	...	...	0.22		12/05	Yes	TT
Honaker	545	493		0.20	12/11	Yes	TT
Hurt	...	...	0.175		12/05	No	TT
Independence	...	...		0.148	12/05	No	TT
Ivor	244	225	0.12		02/01	No	TT
Kenbridge	...	...	0.44		07/15; 12/15	No	TT
Keysville	...	...	0.16		12/05	Yes	TT
Kilmarnock	...	...	0.094		12/05	Yes	TT
La Crosse	...	...		0.31	01/05	Yes	TT
Lawrenceville	...	...	0.34		01/05	No	TT
Lebanon	...	...	0.20		12/12	No	TT
Leesburg	...	...	0.184		06/05; 12/05	No	TT
Louisa	793	793	0.164		01/15	No	TT
Lovettsville	1,045	982	0.19		06/05; 12/05	Yes	CC
Luray	2,725	2,227	0.29		06/05; 12/05	No	TT
Marion	...	...	0.17		12/15	Yes	TT
Middleburg	...	...	0.153		12/05	Yes	TT
Mineral	...	...	0.24		01/15	No	TT
Montross	327	285	0.05		12/05	No	TT
Mount Jackson	938	645	0.14		01/31	No	TT
Narrows	0.49		12/05	No	TT
New Market	964	...	0.14		06/05; 12/05	No	TT
Nickelsville	0.11		12/05	No	...

... No response.

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Table 2.1 Real Property Statutory (Nominal) Tax Rates, CY 2019 and FY 2020 (continued)

Locality	Total	Number of	Tax Rate per \$100		Tax	Prorate	Town
	Number of	Residential	of Assessed Value				
Taxable Parcels	Taxable Parcels		CY 2019	FY 2020	Due Dates	Tax	Billing Practice
Towns (continued)							
Occoquan	...	...		0.12	02/15	No	TT
Onancock	880	806	0.32		12/05	No	TT
Orange	1,740	1,508	0.175		06/05; 12/05	Yes	TT
Pembroke	...	...	0.326		03/05	Yes	TT
Pulaski	5,070	...	0.34		06/05; 12/05	Yes	TT
Purcellville	3,139	2,888	0.22		06/05; 12/05	Yes	TT
Richlands	3,069	2,715	0.16		12/31	No	TT
Rocky Mount	2,645	1,750	0.13		02/28	No	TT
Round Hill	...	...		0.169	12/05	No	TT
Rural Retreat	...	...	0.189		01/05	No	TT
Saint Paul	559	106	0.18		12/05	Yes	TT
Saltville	1,425	1,200	0.25		12/05	No	TT
Shenandoah	1,600	...	0.34		06/05; 12/05	No	TT
Smithfield	3,825	3,517	0.16		12/05	Yes	TT
South Boston	5,927	...	0.21		12/05	No	TT
South Hill	...	...		0.34	01/05	Yes	TT
Stanley	789	751		0.25	06/05; 12/05	No	TT
Stony Creek	210	170	0.06		12/05	Yes	TT
Strasburg	3,230	2,464	0.16		06/05; 12/05	No	TT
Tappahannock	1,190	885		0.10	12/05	Yes	TT
Tazewell	...	...	0.25		12/05	Yes	TT
Timberville	2,668	2,643	0.115		12/31	Yes	CT
Toms Brook	164	143	0.11		06/15; 12/15	No	TT
Urbanna	...	...	0.23		12/05	Yes	TT
Victoria	...	...		0.18	12/05	Yes	TT
Vienna	...	...	0.225		07/28; 12/05	No	TT
Vinton	...	...	0.07		06/05; 12/05	Yes	TT
Virgilina	210	192	0.10		12/05	No	TT
Wachapreague	...	...	0.13		12/05	No	TT
Wakefield	...	...	0.093		02/05	No	TT
Warrenton	...	...	0.05		06/15; 12/15	Yes	TT
Warsaw	997	720	0.16		12/05	Yes	TT
West Point	4,180	2,520	0.72		08/05	No	TT
Windsor	...	...	0.10		12/05	No	TT
Wise	1,575	1,350	0.299		12/05	Yes	TT
Woodstock	2,493	1,854	0.016		06/05; 12/05	No	TT
Wytheville	4,235	...	0.155		12/05	No	TT
Tax rates for towns:#							
Unweighted mean			0.20				
Median			0.17				
First quartile			0.12				
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":

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Table 2.2

Additional Real Property Special District Tax Levies for Special Purposes, 2019

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.)				
Alexandria	1.13	Potomac Yard Tier One	Fund metro station	0.20
Chesapeake	1.04	Mosquito Control	Mosquito control	0.01
Fairfax	1.075	Special Tax District	Downtown revitalization	0.06
Franklin	1.03	Downtown Service District Tax	Downtown revitalization	0.24
Hampton	1.24	Coliseum Central	Revitalization	0.07
		Downtown Hampton	Revitalization	0.20
Manassas	1.283	Fire/Rescue	Fire and rescue services	0.197
		Owens Brooke	upkeep of private streets	0.115
Norfolk	1.25	Downtown Improvement	Revitalization	1.31
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	1.11	Downtown Business Overlay District	Business improvement	0.105
		Route 17	Infrastructure	0.24
Virginia Beach	1.018	Bayville Creek SSD	Neighborhood dredging	0.472
		Hurds Cove	Neighborhood dredging	0.438
		Sandbridge District	Sand replenishment	0.06
		Gills Cove SSD	Neighborhood dredging	0.063
		Schilling Point	Neighborhood dredging	0.404
		Shadowlawn SSD	Neighborhood dredging	0.1594
		Old Donation Creek SSD	Neighborhood dredging	0.184
		Harbour Point SSD	Neighborhood dredging	0.12
		Central Business District	Parking garage	0.45
		Chesapeake 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
		#2-Atlantic	Consolidated EMS	0.13
		#3-Metompkin	Consolidated EMS	0.13
		#4-Lee	Consolidated EMS	0.13
		#5-Pungoteague	Consolidated EMS	0.13
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	0.95	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	1.15	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	0.11
		Stormwater Service District 1	Stormwater control	0.0325
		Hunter Mill Serv.Dist.#5 5A	Community center	0.047
		Reston Service District	Transportation improvement	0.021
		175 Sanitary Districts	Base Rate	1.15
		Lake Barcroft Watershed	Improvement district	0.1278
		Dranesville Serv.Dist#3467	Community center	0.023
		116 Sanitary Districts	Leaf collection	0.012

Table 2.2 Additional Real Property Special District Tax Levies for Special Purposes, 2019 (continued)

Locality	Base Rate (\$) Per \$100 of Assessed Value	District	Purpose	District Rate (\$) Per \$100 of Assessed Value
Counties (continued)				
Fauquier	0.982	Sormwater Management	Reduce pollution along bay	\$13.64/Parcel
		Fire and Rescue	Provide EMS	0.121
		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	Atlee Manor Sewer Service District	Public sewer service	\$780 flat fee
		Hanover County Recycling District	Recycling fees	\$24.30 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	0.01
		Sanitary #3	Street lights	0.01
Loudoun	1.125	Metrorail	Phase 2 metro construction	0.20
		Rt. 28	Transportation	0.18
New Kent	0.82	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	0.123
		234 Bypass Transportation	Transportation improvement district	0.02
		Fire and Rescue	Provide EMS	0.08
Spotsylvania	0.833	Massaponax Special Service	Cover infrastructure	0.15
		Harrison Crossing Special Svc District	Cover infrastructure	0.50
		Lee Hill West Special Svc District	Cover infrastructure	0.45
		Lee Hill East Special Svc Dist	Cover infrastructure	0.25
Warren	0.66	South River Estates	Sanitary district	\$300 per lot + 0.05/100 of improvements
		High Knob	Sanitary district	\$403 per unimproved lot; \$651 per improved lot
		Riverside	Sanitary district	\$60 per lot+0.12/100 of improvements
		Shenandoah Shores	Sanitary district	\$120 per lot + 0.20 per 100 of improvements
		Cedarville Heights	Sanitary district	\$100 per lot
		Blue Mountain	Sanitary district	\$65 per lot + 0.24/100 of improvements
		Skyland Estates	Sanitary district	0.325/100 on lot + 0.325/100 on improvements
		Linden Heights	Sanitary district	\$350 per lot
		Shenandoah Farms Sanitary District	Sanitary district	\$265 per unimproved lot; \$305 per improved lot
		Shangri-La	Sanitary district	\$385 per lot
		Lake Front Royal	Sanitary district	\$300 per lot + 0.05/100
		Wildcat Drive	Sanitary District	\$400 per improved lot \$150 per unimproved lot
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	0.10	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	0.195	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	0.03

Table 2.3

Community Development Authorities Requiring a Special Purpose Real Property Levy, 2019

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	...
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	172.12
	Chippenham Place	Mixed-use development	82	...	69.18
	Magnolia Green	Infrastructure improvement	1,339	...	315.82
Fairfax	Mosaic	Merrifield town center	31	65.65	527.79
Hanover	Bell Creek	Public improvements/Mixed-use	331	19	113.85
	Lewistown	Business Complex	186	28.5	31.60
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	2,003	...	149.33
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	...	12.08
	Marquis Mall #6	Mall development	2	...	3.18
	Marquis Mall #7	Mall development	9	...	3.20
	Marquis Mall #8	Mall development	4	...	4.10
	Marquis Mall #9	Mall development	7	...	7.80
	Marquis Mall #10	Mall development	1	...	0.19
	Marquis Mall #11	Mall development	2	...	0.26
	Marquis Mall #12	Mall development	69	...	2.07
	Marquis Mall #13	Mall development	13	...	4.25
	Marquis Mall #12B	Mall development	30	...	1.36
	Marquis Mall #12C	Mall development	13	...	0.71
... No response to the question.					

Table 2.4
Special Purpose Real Property Tax Levies on Commercial Property in Northern Virginia Transportation Authority Region, 2019

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	1.075	0.12
Counties (Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)		
Arlington	0.993	0.12
Fairfax	1.15	0.12

Table 2.5
Real Property Assessment Procedures for Virginia Localities, 2019

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	1/18	In-house	Yes	3 to 6	
Bristol	No	Contracted	Four	Yes	1/17	Contracted	No		
Buena Vista	No	Contracted	Four	Yes	7/16	Contracted	No		
Charlottesville	Yes	In-house	Annually	No	1/18	In-house	Yes	5	
Chesapeake	Yes	In-house	Annually	No	7/19	In-house	Yes	5	
Colonial Heights	Yes	In-house	Two	No	1/18	In-house	Yes	6	
Covington	No	Contracted	Four	Yes	7/19	In-house	No		
Danville	Yes	In-house	Two	No	7/18	In-house	No		
Emporia	No	Contracted	Two	No	1/18	Contracted	Yes		6
Fairfax	Yes	In-house	Annually	No	1/19	In-house	Yes	4	
Falls Church	Yes	In-house	Annually	No	1/18	In-house	Yes	3	
Franklin	No	In-house	Two	Yes	7/18	In-house	No		
Fredericksburg	Yes	Contracted	Four	Yes	7/16	In-house	No		
Galax	No	Contracted	Four	Yes	1/16	In-house	No		
Hampton	Yes	In-house	Annually	No	7/19	In-house	Yes	5	
Harrisonburg	Yes	In-house	Annually	Yes	1/19	In-house	No		
Hopewell	Yes	In-house	Two	No	1/19	In-house	No		
Lexington	No	Contracted	Four	Yes	7/18	Contracted	No		
Lynchburg	Yes	In-house	Two	No	7/19	In-house	Yes	4	
Manassas	Yes	In-house	Annually	No	1/19	In-house	Yes	5	
Manassas Park	No	Contracted	Annually	No	7/19	Contracted	Yes	5	
Martinsville	Yes	In-house	Two	Yes	7/19	In-house	No		
Newport News	Yes	In-house	Annually	Yes	7/19	In-house	No		
Norfolk	Yes	In-house	Annually	No	7/18	In-house	Yes		4 to 6
Norton	No	In-house	Four	Yes	1/16	In-house	No		
Petersburg	Yes	In-house	Annually	No	7/13	In-house	Yes		3
Poquoson	Yes	In-house	Two	No	7/17	In-house	No		
Portsmouth	Yes	In-house	Annually	No	7/18	In-house	Yes	5	
Radford	No	Contracted	Four	Yes	1/16	In-house	No		
Richmond	Yes	In-house	Annually	No	1/18	In-house	Yes		3
Roanoke	Yes	In-house	Annually	No	7/19	In-house	Yes		4
Salem	Yes	In-house	Annually	No	1/19	In-house	Yes	3	
Staunton	Yes	In-house	Two	No	1/19	In-house	Yes	6	
Suffolk	Yes	In-house	Annually	No	7/14	In-house	No		
Virginia Beach	Yes	In-house	Annually	No	7/19	In-house	Yes		5
Waynesboro	Yes	In-house	Two	Yes	1/17	In-house	No		
Williamsburg	Yes	In-house	Annually	No	7/17	In-house	Yes	4	
Winchester	No	Contracted	Two	Yes	1/19	In-house	No		
Counties (Note: All counties responded to the survey.)									
Accomack	Yes	In-house	Two	No	1/18	In-house	Yes	4	
Albemarle	Yes	In-house	Annually	No	1/18	In-house	Yes	6	
Alleghany	No	Contracted	Six	Yes	1/19	Contracted	No		
Amelia	No	Contracted	Six	Yes	1/18	Contracted	No		
Amherst	No	Contracted	Six	Yes	1/14	In-house	No		
Appomattox	Yes	Contracted	Six	Yes	1/14	In-house	No		
Arlington	Yes	In-house	Annually	No	1/18	In-house	Yes		4
Augusta	Yes	Contracted	Five	Yes	1/19	In-house	No		
Bath	No	Contracted	Four/six	Yes	7/17	In-house	No		
Bedford	No	Contracted	Four	Yes	1/19	Contracted	No		
Bland	No	Contracted	Four/six	Yes	1/14	In-house	No		
Botetourt	No	Contracted	Four	Yes	1/16	Contracted	No		
Brunswick	No	Contracted	Six	Yes	1/18	In-house	No		
Buchanan	No	Contracted	Six	Yes	1/15	In-house	No		
Buckingham	No	Contracted	Four/six	Yes	1/14	In-house	No		

N/A Not applicable

Table 2.5 Real Property Assessment Procedures for Virginia Localities, 2019 (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	
							Inspection	Cycle (Years)
Counties (continued)								
Campbell	Yes	Contracted	Four	Yes	1/19	In-house	No	
Caroline	No	Contracted	Five	Yes	1/16	Contracted	No	
Carroll	No	Contracted	Four/six	Yes	1/17	In-house	No	
Charles City	No	Contracted	Four	Yes	1/14	In-house	No	
Charlotte	No	Contracted	Six	No	7/19	Contracted	No	
Chesterfield	Yes	In-house	Annually	No	1/19	In-house	Yes	6
Clarke	No	Contracted	Four	Yes	1/16	Contracted	No	
Craig	No	Contracted	Six	Yes	1/18	Contracted	No	
Culpeper	Yes	In-house	Two	Yes	1/19	In-house	No	
Cumberland	No	Contracted	Six	Yes	1/14	In-house	No	
Dickenson	No	Contracted	Six	Yes	1/18	In-house	No	
Dinwiddie	No	Contracted	Six	Yes	1/19	In-house	No	
Essex	No	Contracted	Four	Yes	1/17	In-house	No	
Fairfax	Yes	In-house	Annually	No	1/19	In-house	Yes	6
Fauquier	No	Contracted	Four	Yes	1/18	Contracted	No	
Floyd	No	Contracted	Four/six	Yes	1/15	Contracted	No	
Fluvanna	No	Contracted	Two	No	1/19	Contracted	Yes	4
Franklin	No	Contracted	Four	Yes	1/16	Contracted	No	
Frederick	Yes	In-house	Two	Yes	1/17	In-house	No	
Giles	No	Contracted	Four/six	Yes	1/15	In-house	No	
Gloucester	Yes	In-house	Two	Yes	1/19	In-house	No	
Goochland	Yes	In-house	Annually	No	1/19	In-house	No	
Grayson	No	Contracted	Six	Yes	1/16	In-house	No	
Greene	No	Contracted	Two	No	1/19	Contracted	Yes	2
Greensville	No	Contracted	Six	Yes	1/14	Contracted	No	
Halifax	Yes	In-house	Two	No	1/18	In-house	Yes	2
Hanover	Yes	In-house	Annually	No	1/19	In-house	Yes	3
Henrico	Yes	In-house	Annually	No	1/19	In-house	Yes	3
Henry	Yes	In-house	Four	Yes	1/17	In-house	No	
Highland	No	Contracted	Six	Yes	1/18	Contracted	No	
Isle of Wight	No	Contracted	Four	Yes	7/19	Contracted	No	
James City	Yes	In-house	Two	No	7/18	In-house	Yes	Varies
King & Queen	No	Contracted	Four	Yes	1/17	In-house	No	
King George	No	Contracted	Four	Yes	1/18	Contracted	No	
King William	No	Contracted	Six	Yes	1/15	In-house	No	
Lancaster	No	Contracted	Four/six	Yes	1/19	In-house	No	
Lee	No	Contracted	Six	Yes	1/16	In-house	No	
Loudoun	Yes	In-house	Annually	No	1/19	In-house	Yes	3 to 6
Louisa	Yes	In-house	Annually	No	1/19	In-house	Yes	3
Lunenburg	No	Contracted	Six	Yes	1/18	Contracted	No	
Madison	No	Contracted	Four/six	Yes	1/13	Contracted	No	
Mathews	No	Contracted	Six	Yes	1/17	In-house	No	
Mecklenburg	Yes	In-house	Two	No	7/18	In-house	Yes	6
Middlesex	No	Contracted	Four	Yes	1/16	In-house	No	
Montgomery	Yes	Contracted	Four	Yes	1/19	In-house	No	
Nelson	No	Contracted	Four/six	Yes	1/18	Contracted	No	
New Kent	Yes	In-house	Two	No	1/18	In-house	Yes	3 to 6
Northampton	Yes	In-house	Two	No	1/18	In-house	Yes	4
Northumberland	No	Contracted	Six	Yes	1/14	In-house	No	
Nottoway	No	Contracted	Six	Yes	1/18	Contracted	No	
Orange	No	Contracted	Four	Yes	1/16	Contracted	No	
Page	No	Contracted	Four/six	Yes	1/16	In-house	No	
Patrick	No	Contracted	Six	Yes	1/15	In-house	No	
Pittsylvania	No	Contracted	Four	Yes	1/18	Contracted	No	
Powhatan	No	Contracted	Two	Yes	1/18	Contracted	No	

N/A Not applicable

Table 2.5 Real Property Assessment Procedures for Virginia Localities, 2019 (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	
							Inspection	Cycle (Years)
Counties (continued)								
Prince Edward	No	Contracted	Six	Yes	1/15	Contracted	No	4 Varies
Prince George	Yes	In-house	Annually	No	1/17	In-house	Yes	
Prince William	Yes	In-house	Annually	No	1/19	In-house	Yes	
Pulaski	Yes	Contracted	Six	Yes	1/15	In-house	No	
Rappahannock	No	Contracted	Three/six	Yes	1/16	In-house	No	3
Richmond	No	Contracted	Five	Yes	1/15	Contracted	No	
Roanoke	Yes	In-house	Annually	No	1/19	In-house	Yes	
Rockbridge	No	Contracted	Six	Yes	1/17	In-house	No	
Rockingham	Yes	In-house	Four	Yes	1/18	In-house	No	4 to 6 3 to 6
Russell	Yes	Contracted	Six	Yes	1/13	In-house	No	
Scott	No	In-house	Six	Yes	1/16	In-house	No	
Shenandoah	Yes	Contracted	Four/six	Yes	1/16	In-house	No	
Smyth	No	Contracted	Six	Yes	1/14	Contracted	No	6
Southampton	No	Contracted	Four/six	Yes	1/18	Contracted	No	
Spotsylvania	Yes	In-house	Two	No	1/18	In-house	Yes	
Stafford	Yes	In-house	Two	No	1/18	In-house	Yes	
Surry	No	Contracted	Three/six	Yes	1/16	In-house	No	5
Sussex	No	Contracted	Four/six	Yes	1/18	In-house	No	
Tazewell	Yes	Contracted	Six	Yes	1/18	In-house	No	
Warren	Yes	Contracted	Four	Yes	1/19	In-house	No	
Washington	No	Contracted	Four	Yes	1/17	Contracted	No	6
Westmoreland	No	Contracted	Six	No	1/16	In-house	Yes	
Wise	Yes	In-house	Four	Yes	1/18	In-house	No	
Wythe	No	Contracted	Five	Yes	1/17	In-house	No	
York	Yes	In-house	Two	No	1/18	In-house	Yes	5
N/A Not applicable								

Table 2.6
Assessed Value of Real Property by Category and by Locality, 2018*

Locality	Total Taxable Assessed Value (\$) ^a	Percentage of Distribution by Category (%) ^b			
		Residential		Commercial and	Agricultural
		Single Family	Multifamily	Industrial	
Cities					
Alexandria	38,784,982,168	58.6	19.7	21.7	0.0
Bristol	1,159,349,670	56.4	3.1	40.0	0.5
Buena Vista	327,802,980	75.3	5.1	19.0	0.5
Charlottesville	7,060,139,700	50.6	19.8	29.6	0.0
Chesapeake	26,639,866,700	74.6	5.1	19.9	0.4
Colonial Heights	1,636,703,800	57.8	5.3	36.9	0.0
Covington	286,904,100	56.6	1.2	41.6	0.6
Danville	2,261,428,500	54.1	6.8	39.0	0.0
Emporia	346,977,600	46.7	6.0	47.3	0.0
Fairfax	6,092,009,000	65.4	3.9	30.7	0.0
Falls Church	4,144,519,800	70.9	9.3	19.8	0.0
Franklin	565,805,145	57.8	8.4	31.2	2.6
Fredericksburg	4,002,911,100	46.6	14.0	39.0	0.5
Galax	445,708,250	50.9	1.8	47.0	0.3
Hampton	10,855,226,400	68.6	11.7	19.7	0.0
Harrisonburg	4,196,201,926	47.0	16.9	36.2	0.0
Hopewell	1,331,665,050	64.7	7.3	27.9	0.0
Lexington	566,634,000	74.6	3.3	22.1	0.0
Lynchburg	4,818,507,300	65.0	8.3	26.7	0.0
Manassas	4,889,020,400	40.1	24.9	35.1	0.0
Manassas Park	1,625,685,700	73.2	9.5	16.5	0.7
Martinsville	631,622,900	58.7	5.4	35.9	0.0
Newport News	15,364,793,800	55.3	0.2	44.6	0.0
Norfolk	19,437,728,600	63.5	11.0	23.9	1.5
Norton	234,026,600	44.3	2.9	52.7	0.1
Petersburg	1,915,490,049	51.1	19.5	28.8	0.6
Poquoson	1,602,049,325	92.6	1.1	6.2	0.1
Portsmouth	7,494,771,402	60.2	15.4	24.4	0.0
Radford	815,829,890	62.9	17.0	18.9	1.2
Richmond	22,710,883,000	58.7	14.6	26.8	0.0
Roanoke	7,328,891,600	62.2	35.7	2.2	0.0
Salem	2,207,551,600	64.5	4.4	31.0	0.1
Staunton	1,866,325,747	71.6	8.3	19.6	0.5
Suffolk	9,772,028,500	75.1	2.6	19.9	2.4
Virginia Beach	57,236,895,600	75.9	7.3	16.6	0.1
Waynesboro	1,757,401,600	62.4	7.3	30.2	0.1
Williamsburg	1,872,691,459	56.4	8.2	35.3	0.0
Winchester	3,119,383,700	53.0	8.0	39.0	0.0
Total Cities	277,406,414,661	64.9	11.1	23.9	0.1
Counties					
Accomack	3,501,775,000	75.7	0.4	11.3	12.6
Albemarle	17,968,877,100	69.6	4.6	16.0	9.8
Alleghany	1,030,261,700	64.8	1.5	21.2	12.5
Amelia	1,199,778,188	66.3	0.1	5.2	28.5
Amherst	2,352,183,100	71.1	1.9	12.8	14.2
Appomattox	1,321,302,516	60.1	0.5	7.1	32.3
Arlington	77,590,138,200	51.5	21.4	27.1	0.0
Augusta	6,965,413,290	76.9	1.3	12.9	8.9
Bath	852,493,100	53.5	0.8	7.8	37.9
Bedford	8,479,660,605	83.7	1.0	8.3	6.9

* The analysis assumes use value assessment occurred exclusively in the agricultural category except for the cities of Danville, Hampton, Harrisonburg, Lynchburg, and Winchester 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 2.6 Assessed Value of Real Property by Category and by Locality, 2018* (continued)

Locality	Total Taxable Assessed Value (\$) ^a	Percentage of Distribution by Category (%) ^b			
		Residential		Commercial and	
		Single Family	Multifamily	Industrial	Agricultural
Counties (continued)					
Bland	450,969,800	55.8	0.4	9.1	34.7
Botetourt	3,381,666,950	77.1	0.3	13.7	8.9
Brunswick	1,299,841,870	58.8	0.8	6.4	33.9
Buchanan	2,385,265,733	23.6	0.2	69.1	7.2
Buckingham	1,428,383,800	46.1	0.3	5.1	48.6
Campbell	3,892,779,689	68.5	5.1	18.5	7.8
Caroline	2,653,253,637	73.4	0.6	10.7	15.4
Carroll	2,152,908,804	68.8	0.7	9.8	20.7
Charles City	846,029,910	62.9	0.2	5.6	31.3
Charlotte	931,051,220	46.1	0.6	6.5	46.8
Chesterfield	36,890,221,419	77.7	4.0	17.1	1.2
Clarke	2,065,718,261	70.0	0.4	7.4	22.2
Craig	512,370,100	61.7	0.5	3.4	34.3
Culpeper	5,094,183,720	76.7	2.1	14.4	6.8
Cumberland	767,429,764	62.4	0.0	4.4	33.2
Dickenson	1,344,243,375	29.5	0.1	61.3	9.0
Dinwiddie	2,219,932,216	66.7	0.7	16.5	16.1
Essex	2,219,932,216	66.7	0.7	16.5	16.1
Fairfax	246,334,332,150	73.8	6.8	19.4	0.1
Fauquier	11,935,388,000	74.4	0.8	10.3	14.5
Floyd	1,588,556,700	59.6	0.1	3.9	36.3
Fluvanna	2,522,829,205	97.5	0.2	2.4	0.0
Franklin	6,679,915,940	82.6	0.5	8.2	8.7
Frederick	9,681,357,258	74.1	0.8	20.0	5.1
Giles	1,068,155,100	70.1	1.1	17.4	11.4
Gloucester	4,343,359,366	82.9	0.6	13.1	3.4
Goochland	4,870,966,349	72.1	0.3	19.9	7.7
Grayson	1,664,986,600	50.5	0.2	2.1	47.2
Greene	1,967,878,015	83.8	0.4	10.0	5.8
Greensville	616,383,850	53.8	0.8	12.1	33.2
Halifax	2,621,123,457	52.5	1.1	14.9	31.4
Hanover	14,482,809,968	76.2	1.4	19.1	3.2
Henrico	37,893,753,700	68.5	7.5	23.6	0.4
Henry	2,907,841,600	64.4	1.7	25.1	8.7
Highland	670,452,590	28.4	0.1	2.0	69.4
Isle of Wight	4,461,000,919	77.0	1.4	16.1	5.4
James City	12,089,303,067	80.4	5.3	13.5	0.8
King and Queen	898,401,800	54.8	0.0	3.2	42.0
King George	2,756,448,526	84.1	0.5	8.6	6.9
King William	1,256,548,544	71.4	0.2	8.1	20.3
Lancaster	2,538,879,500	86.3	0.3	7.0	6.4
Lee	960,525,782	63.0	0.8	11.4	24.8
Loudoun	78,441,596,378	75.5	3.5	19.9	1.2
Louisa	4,767,305,100	85.2	0.2	6.7	7.9
Lunenburg	924,577,300	46.4	0.4	4.9	48.3
Madison	1,656,665,900	70.8	0.2	6.7	22.3
Mathews	1,696,441,500	82.8	0.6	6.3	10.3
Mecklenburg	4,284,483,300	53.4	1.2	29.2	16.2
Middlesex	2,077,456,800	91.9	1.2	6.9	0.0
Montgomery	7,729,069,400	66.4	9.3	19.4	4.9
Nelson	2,452,504,820	77.6	0.4	4.9	17.1
New Kent	2,935,272,837	77.3	0.1	12.3	10.4
Northampton	1,870,701,500	76.0	1.4	8.2	14.3
Northumberland	2,869,530,185	93.4	2.5	4.1	0.0
Nottoway	944,884,914	58.2	0.7	12.3	28.8

* The analysis assumes use value assessment occurred exclusively in the agricultural category except for the cities of Danville, Hampton, Harrisonburg, Lynchburg, and Winchester 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 2.6 Assessed Value of Real Property by Category and by Locality, 2018* (continued)

Locality	Total Taxable Assessed Value (\$) ^a	Percentage of Distribution by Category (%) ^b			
		Residential		Commercial and	Agricultural
		Single Family	Multifamily	Industrial	
Counties (continued)					
Orange	3,794,795,300	76.8	1.4	7.2	14.6
Page	2,026,588,650	92.1	0.3	7.5	0.1
Patrick	1,572,974,200	57.9	0.5	9.0	32.7
Pittsylvania	4,220,028,900	72.5	0.5	8.7	18.3
Powhatan	3,485,812,899	85.2	0.1	7.1	7.5
Prince Edward	1,531,213,900	54.0	2.2	22.9	20.9
Prince George	2,733,789,900	72.9	3.8	17.1	6.2
Prince William	59,410,132,600	78.7	5.5	15.6	0.2
Pulaski	2,556,999,450	71.5	2.6	18.4	7.6
Rappahannock	1,581,639,100	57.1	0.0	3.4	39.6
Richmond	804,218,988	70.0	2.0	9.1	18.9
Roanoke	8,448,729,500	81.1	3.4	13.7	1.8
Rockbridge	2,333,633,000	79.1	0.3	7.7	12.8
Rockingham	7,940,689,810	69.2	2.8	14.4	13.7
Russell	1,433,887,992	65.3	0.9	24.8	9.0
Scott	1,227,145,500	60.5	0.7	11.5	27.3
Shenandoah	4,407,111,265	76.4	1.1	14.5	8.0
Smyth	1,412,512,660	67.8	2.0	18.3	11.9
Southampton	1,514,252,500	62.2	0.8	7.8	29.2
Spotsylvania	14,988,734,807	76.6	2.4	19.1	1.9
Stafford	17,207,597,281	80.5	3.4	15.1	1.0
Surry	927,735,100	58.3	0.6	3.7	37.4
Sussex	900,623,222	13.8	0.1	3.4	82.8
Tazewell	2,626,363,975	59.8	0.8	31.1	8.3
Warren	4,164,586,200	77.8	1.3	17.9	3.0
Washington	4,101,812,545	74.3	2.1	18.7	4.9
Westmoreland	2,493,031,410	85.6	0.8	4.7	8.9
Wise	1,891,322,259	58.1	0.8	35.7	5.4
Wythe	2,329,125,542	62.2	1.3	23.1	13.5
York	9,131,403,557	75.5	6.8	15.6	2.1
Total counties	854,458,245,215	72.0	5.9	18.2	4.0
Total cities and counties	1,131,864,659,876	70.2	7.1	19.6	3.0

Source: Unpublished data from the Virginia Department of Taxation provided by Nicholas Morris, February 5, 2020. 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, Lynchburg, and Winchester 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
Real Property Effective True Tax Rates, 2017

Locality	Latest Reassessment as of 2016	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	2,630	95.08	6.83	\$1.13	\$1.07
Bristol	2017	300	90.06	20.17	\$1.17	\$1.05
Buena Vista *	2017	66	103.28	17.81	\$1.21	\$1.25
Charlottesville	Annual	495	90	11.11	\$0.95	\$0.86
Chesapeake	Annual	3,540	93.13	5.36	\$1.05	\$0.98
Colonial Heights	2016	246	92.29	9.68	\$1.20	\$1.11
Covington *	2016	80	96.15	24.19	\$0.75	\$0.72
Danville *	2017	278	99	19.15	\$0.73	\$0.72
Emporia	2016	31	100.82	14.28	\$0.90	\$0.91
Fairfax	Annual	426	96.57	6.49	\$1.06	\$1.02
Falls Church	Annual	212	94.14	6.88	\$1.34	\$1.26
Franklin *	2017	68	100.53	24.01	\$1.00	\$1.00
Fredericksburg *	2017	297	95.72	10.28	\$0.77	\$0.74
Galax	2016	99	88.47	20.16	\$0.76	\$0.67
Hampton	Annual	1,267	98	9.09	\$1.24	\$1.22
Harrisonburg	Annual	476	93.03	8.29	\$0.85	\$0.79
Hopewell	2017	292	97.43	16.71	\$1.13	\$1.10
Lexington *	2015	70	97.76	17.97	\$1.09	\$1.07
Lynchburg *	2016	970	94.36	9.14	\$1.11	\$1.05
Manassas	Annual	666	89.29	6.82	\$1.44	\$1.29
Manassas Park *	Annual	251	89.47	6.23	\$1.55	\$1.39
Martinsville	2017	109	96.3	18.41	\$1.06	\$1.02
Newport News *	Annual	1,314	95.14	7.93	\$1.22	\$1.16
Norfolk *	Annual	2,191	97.46	8.47	\$1.15	\$1.12
Norton	2016	37	98.21	8.83	\$0.90	\$0.88
Petersburg *	2017	148	99.59	28.29	\$1.35	\$1.34
Poquoson *	2016	182	96.9	9.85	\$1.07	\$1.04
Portsmouth *	Annual	659	100.38	4.78	\$1.30	\$1.30
Radford	2016	153	90.96	11.23	\$0.76	\$0.69
Richmond 1	Annual	2,618	89.33	13.82	\$1.20	\$1.07
Roanoke	Annual	1,193	94.18	17.82	\$1.22	\$1.15
Salem	Annual	348	90.56	10.59	\$1.18	\$1.07
Staunton	2017	421	95.15	11.57	\$0.97	\$0.92
Suffolk	Annual	880	95.06	8.72	\$1.07	\$1.02
Virginia Beach *	Annual	6,184	89.75	8.43	\$0.99	\$0.89
Waynesboro	2017	332	88.29	9.73	\$0.87	\$0.77
Williamsburg *	Annual	153	95.76	11.74	\$0.57	\$0.55
Winchester	2017	418	95.04	15.9	\$0.91	\$0.86
Tax rates for cities:						
Unweighted mean					\$1.06	\$1.00
Median					\$1.07	\$1.03
First quartile					\$0.90	\$0.87
Third quartile					\$1.20	\$1.12
Counties (Note: All counties responded to this survey.)						
Accomack	2016	545	95.48	25.27	\$0.58	\$0.55
Albemarle	Annual	1,751	93.35	10.77	\$0.84	\$0.78
Alleghany	2013	181	93.78	26.23	\$0.71	\$0.67
Amelia	2012	186	77.58	20.48	\$0.51	\$0.40
Amherst	2014	452	93.86	20.37	\$0.61	\$0.57
Appomattox	2014	241	96.96	17.84	\$0.65	\$0.63
Arlington	Annual	3,051	93.29	6.92	\$1.07	\$1.00
Augusta	2014	810	90.51	12.51	\$0.58	\$0.52
Bath	2017	87	112.39	27.57	\$0.50	\$0.56
Bedford	2015	1,525	94.15	16.24	\$0.52	\$0.49

* Localities with fiscal year reassessments in 2017.

Table 2.7 Real Property Effective True Tax Rates, 2017 (continued)

Locality	Latest Reassessment as of 2016	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	49	92.61	27.66	\$0.60	\$0.56
Botetourt	2016	499	92.3	11.99	\$0.79	\$0.73
Brunswick	2012	165	97.49	19.12	\$0.52	\$0.51
Buchanan	2015	82	103.69	30.69	\$0.39	\$0.40
Buckingham	2014	199	93.06	21.56	\$0.55	\$0.51
Campbell	2015	688	92.92	14.13	\$0.52	\$0.48
Caroline	2016	388	86.42	18.41	\$0.83	\$0.72
Carroll	2017	546	95.18	25.26	\$0.70	\$0.66
Charles City	2014	89	89.69	21.03	\$0.76	\$0.68
Charlotte *	2014	105	92.72	26.5	\$0.53	\$0.49
Chesterfield	Annual	5,151	92.50	6.21	\$0.96	\$0.89
Clarke	2016	237	89.52	14.69	\$0.71	\$0.64
Craig	2012	72	94.38	20.84	\$0.59	\$0.56
Culpeper	2017	832	90.93	14.62	\$0.67	\$0.61
Cumberland	2014	136	92.72	20.25	\$0.78	\$0.72
Dickenson	2012	75	100.75	25.59	\$0.56	\$0.56
Dinwiddie	2013	218	92.44	16.43	\$0.79	\$0.73
Essex	2017	186	89.44	21.99	\$0.88	\$0.79
Fairfax	Annual	16,217	91.98	6.29	\$1.13	\$1.04
Fauquier	2014	1,038	82.49	14.75	\$1.04	\$0.86
Floyd	2015	258	96.75	18.86	\$0.55	\$0.53
Fluvanna	2017	364	94.23	17.51	\$0.91	\$0.85
Franklin	2016	945	94.9	18.34	\$0.55	\$0.52
Frederick	2017	1,303	88.82	11.82	\$0.60	\$0.53
Giles	2015	210	91.74	24.4	\$0.63	\$0.58
Gloucester	2017	490	95.57	15.67	\$0.70	\$0.66
Goochland	Annual	266	95.36	9.88	\$0.53	\$0.51
Grayson	2016	288	93.81	31.62	\$0.49	\$0.46
Greene	2017	306	95.95	14.5	\$0.78	\$0.74
Greensville	2014	66	100.32	24.62	\$0.67	\$0.67
Halifax	2016	347	101.02	20.54	\$0.48	\$0.48
Hanover	Annual	1,414	90.56	7.71	\$0.81	\$0.73
Henrico	Annual	4,579	90.45	8.85	\$0.87	\$0.79
Henry	2017	299	95.98	14.39	\$0.56	\$0.53
Highland	2012	48	112.44	20.15	\$0.42	\$0.47
Isle of Wight *	2016	537	95.18	12.78	\$0.85	\$0.81
James City	2016	1,088	93.32	8.56	\$0.84	\$0.78
King & Queen	2017	122	94.06	22.45	\$0.53	\$0.50
King George	2014	318	86.74	16.88	\$0.70	\$0.61
King William	2015	334	82.33	16.44	\$0.80	\$0.66
Lancaster	2013	262	100.13	19.93	\$0.59	\$0.59
Lee	2016	157	90.50	23.36	\$0.62	\$0.56
Loudoun	Annual	6,513	91.37	5.35	\$1.13	\$1.03
Louisa	Annual	591	97.01	18.16	\$0.72	\$0.70
Lunenburg	2012	124	93.82	24	\$0.38	\$0.36
Madison	2013	188	101.66	19.46	\$0.68	\$0.69
Mathews	2017	209	97.81	17.55	\$0.58	\$0.56
Mecklenburg *	2017	406	98.77	17.64	\$0.42	\$0.41
Middlesex	2016	253	100.53	18.22	\$0.61	\$0.61
Montgomery	2015	1,162	90.64	11.62	\$0.89	\$0.81
Nelson	2014	245	101.19	26.65	\$0.72	\$0.73
New Kent	2016	422	94.07	13.74	\$0.83	\$0.78
Northampton	2016	211	95.54	18.89	\$0.83	\$0.79
Northumberland	2014	287	102.35	20.13	\$0.56	\$0.57
Nottoway	2012	148	84.67	24.59	\$0.50	\$0.42
Orange	2016	546	91.09	16.51	\$0.80	\$0.73
Page	2016	335	99.00	18.95	\$0.66	\$0.65
Patrick	2015	277	100.32	25.59	\$0.57	\$0.57
Pittsylvania	2014	647	100.49	23.54	\$0.59	\$0.59
Powhatan	2016	511	88.77	13.69	\$0.89	\$0.79

* Localities with fiscal year reassessments in 2017.

Table 2.7 Real Property Effective True Tax Rates, 2017 (continued)

Locality	Latest Reassessment as of 2016	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	226	93.13	24.03	\$0.51	\$0.47
Prince George	Annual	277	92.43	9.5	\$0.86	\$0.79
Prince William	Annual	6,981	90.29	6.54	\$1.13	\$1.02
Pulaski	2015	428	93.8	21.88	\$0.64	\$0.60
Rappahannock	2016	123	104.22	19.18	\$0.65	\$0.68
Richmond	2015	93	94.02	18.46	\$0.70	\$0.66
Roanoke	Annual	1,328	91.73	8.14	\$1.09	\$1.00
Rockbridge	2017	339	101.63	16.25	\$0.70	\$0.71
Rockingham	2014	962	86.6	14.03	\$0.74	\$0.64
Russell	2013	220	89.02	26.08	\$0.63	\$0.56
Scott	2016	263	92.86	27.78	\$0.74	\$0.69
Shenandoah	2016	741	93.95	17.72	\$0.60	\$0.56
Smyth	2014	268	84.72	21.71	\$0.74	\$0.63
Southampton	2012	174	90.97	21.4	\$0.85	\$0.77
Spotsylvania	2016	1,852	83.37	11.18	\$0.85	\$0.71
Stafford	2016	2,068	86.34	8.82	\$0.99	\$0.85
Surry	2016	70	101.09	18.01	\$0.71	\$0.72
Sussex	2012	115	94.1	22.96	\$0.58	\$0.55
Tazewell	2012	337	102.4	21.04	\$0.55	\$0.56
Warren	2015	677	89.09	14.51	\$0.65	\$0.58
Washington	2017	735	93.57	20.94	\$0.63	\$0.59
Westmoreland	2016	455	98.88	21.32	\$0.57	\$0.56
Wise	2014	121	95.65	11.83	\$0.60	\$0.57
Wythe	2017	350	95.84	22.61	\$0.49	\$0.47
York	2016	853	96.29	7.95	\$0.80	\$0.77
Tax rates for counties:						
Unweighted mean					\$0.69	\$0.65
Median					\$0.66	\$0.63
First quartile					\$0.57	\$0.56
Third quartile					\$0.80	\$0.73
Tax rates for cities and counties:						
Weighted mean ^a					\$0.99	\$0.89
Unweighted mean					\$0.80	\$0.75
Median					\$0.75	\$0.71
First quartile					\$0.59	\$0.56
Third quartile					\$0.96	\$0.88

Source: Virginia Department of Taxation, *The 2017 Virginia Assessment/Sales Ratio Study* (Richmond, February 2019). Table 2.7 combines data from Tables 1 and 3 from that study. The study can be found at <https://tax.virginia.gov/sites/default/files/inline-files/2017-assessment-sales-ratio-study.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 2.8
Real Property Miscellaneous Items, 2019

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	No	No	No
Emporia	No	No	Yes	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	\$0.8675	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
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.)						
Amherst	No	Yes	No	No	No	No
Front Royal	No	No	Yes	No	No	No

Section 3

Real Property Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2019

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, 2019

Item	Cities	Counties	Towns
Combined gross income allowance:			
Minimum	\$15,000	\$17,000	\$5,000
Maximum	\$100,000	\$87,073	\$72,000
Median	\$41,000	\$35,000	\$25,487
Combined net worth limitations:			
Minimum	\$25,000	\$34,000	\$10,000
Maximum	\$540,000	\$440,000	\$440,000
Median	\$100,000	\$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, 2019

	Elderly & Disabled	Elderly Only	Disabled Only
Cities	36	0	0
Counties	86	2	0
Towns	61	7	2
Total	183	9	2

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 2018 or 2019 and the amount of revenue foregone by each locality because of the homeowner exemptions. The amounts were reported by 23 cities, 66 counties, and 31 towns that responded to the question. The amounts reported foregone totaled \$21,698,890 for cities, \$60,242,734 for counties and \$636,229 for the

reporting towns. The grand total amount foregone by reporting cities, counties, and towns was \$82,577,853. 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 \$1,518 per beneficiary. The amount for counties was \$1,581, and for towns it was \$360.



Table 3.1
Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2019

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	\$100,000 (deferral); \$100,000 (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	\$55,000	\$125,000 excludes 10 acres	<u>Net Worth</u>					
				\$0- 25,001- 50,001- 75,001- 100,001-				
			<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.					
Covington	\$35,000	\$80,000 excludes 1 acre	50% exemption (maximum: \$150)					
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 - 52,000	100%				
			52,001 - 62,000	50%				
			62,001 - 72,000	25%				
			Tax deferral up to 100%					
Falls Church	\$97,000	\$400,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>				
			\$0 -\$38,840	100%				
			\$38,841-\$58,260	75%				
			\$58,261-\$62,100	50%				
			Tax deferral available on remaining balances					

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2019 (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	\$51,000	\$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 - 51,000 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>	<u>Class 3</u>	<u>Class 4</u>
			150	100	\$0 - 18,210	\$0 - 24,690	\$0 - 24,690	\$0 - 31,170
			151-175	100	18,211 - 21,245	24,691 - 28,805	24,030 - 28,805	31,171 - 32,500
			176-200	100	21,246 - 23,760	28,806 - 32,040	28,806 - 32,040	N/A
			201-225	100	23,761 - 26,730	32,041 - 32,500	32,041 - 32,500	N/A
			226-250	100	26,731 - 29,700	N/A	N/A	N/A
			251-275	100	29,701 - 32,500	N/A	N/A	N/A
Manassas	\$65,574	\$340,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>				
			\$0 - 28,150	100%				
			28,151 - 56,150	100%	up to \$3,400 relief			
			56,151 - 64,573	25%	up to \$850 relief			
			64,574 - over	0%	no 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)					
Newport News	\$25,000 (exemption) \$50,000 (deferral)	\$200,000 (\$10,000 excl. residence) excludes 1 acre	Deferral to 100%					
N/A Not applicable								

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2019 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption							
Cities (continued)										
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	\$49,800	\$200,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>						
			\$0 - 26,000	100%						
			26,001 - 34,000	75%						
			34,001 - 42,000	50%						
			42,001 - 49,800	25%						
Portsmouth	\$50,000	\$175,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<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, 2019 (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	\$73,759; first \$10,000 exempt for relative	\$350,000 excludes 10 acres	<u>Income</u>	<u>Exemption</u>						
			\$0 - 43,141	100%						
			43,142 - 46,488	80%						
			46,489 - 49,835	60%						
			49,836 - 53,183	40%						
			53,184 - 56,529	20%						
			56,530 - 73,759	Tax freeze						
Waynesboro	\$30,000	\$62,500 excludes 1 acre	<u>Net Worth</u>							
				\$0-	25,001-	31,251-	37,501-	43,751-	50,001-	56,251-
			<u>Income</u>	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>							
				\$0-	100,001-	150,001-				
			<u>Income</u>	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 acr	<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>							
				\$0-	110,001-	120,001-	130,001-	140,001-		
			<u>Income</u>	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)										

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2019 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption						
Counties (continued)									
Arlington	\$77,407	\$340,000	Income		Exemption				
			\$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	Net Worth						
			\$0-	25,001-	50,001-	60,001-	70,001-	80,001-	90,001-
			Income	25,000	50,000	60,000	70,000	80,000	90,000
			\$0 - 20,000	100%	90%	80%	70%	60%	50%
			20,001 - 24,000	90%	80%	70%	60%	50%	40%
			24,001 - 28,000	80%	70%	60%	50%	40%	30%
			28,001 - 30,000	70%	60%	50%	40%	30%	20%
			30,001 - 32,000	60%	50%	40%	30%	20%	10%
			32,001 - 34,000	50%	40%	30%	20%	10%	...
			34,001 - 36,000	40%	30%	20%	10%	...	...
			36,001 - 38,000	30%	20%	10%	...	...	...
			38,001 - 40,000	20%	10%	...	...	...	...
Bath	\$50,000	\$200,000 excludes 10 acres	Net Worth						
			\$0 - 33,501-	66,801-	100,101-	133,401-	166,701-		
			Income	33,500	66,800	100,100	133,400	166,700	200,000
			\$0 - 10,000	100%	90%	80%	70%	60%	50%
			10,001 - 20,000	90%	80%	70%	60%	50%	40%
			20,001 - 30,000	80%	70%	60%	50%	40%	30%
			30,001 - 40,000	70%	60%	50%	40%	30%	20%
			40,001 - 50,000	60%	50%	40%	30%	20%	10%
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	Income		Exemption				
			\$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	Income		Exemption				
			\$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	Net Worth						
			\$0-		45,001-				
			Income		45,000		85,000		
			\$0 -12,000		95%		80%		
			12,001 -22,000		75%		60%		
			22,001 -30,000		55%		40%		
			30,001 -40,000		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	Income		Exemption				
			\$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, 2019 (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>			
			\$0 - 20,000		100%		\$35,001 - 55,000	
			20,001 - 25,000		80%		over 55,000	10%
			25,001 - 30,000		60%			0%
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>					
				\$0- 50,000	50,001- 100,000	100,001- 150,000	150,001- 200,000	
			<u>Income</u>	<u>50,000</u>	<u>100,000</u>	<u>150,000</u>	<u>200,000</u>	
			\$0 - 20,000	100%	80%	60%	40%	
			20,001 - 30,000	70%	50%	40%	30%	
			30,001 - 40,000	50%	35%	20%	15%	
Cumberland	\$22,000	\$100,000 excludes 1 acre	Maximum exemption \$400					
Dickenson	N/A	N/A	\$150 exemption.					
Dinwiddie	\$40,000; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 5 acres	<u>Income</u>		<u>Exemption</u>			
			\$0 - 40,000		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%			
Fauquier	\$58,000; first \$10,000 exempt for non-spousal relatives	\$440,000 excludes 5 acres	62,001 - 72,000		25%			
			On house and up to five acres, 100% exemption.					
Floyd	\$25,000; first \$6,000 exempt for non-spousal relatives	\$125,000 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>					
				\$0- 40,000	40,001- 80,000	80,001- 120,000	120,001- 160,000	
			<u>Income</u>	<u>40,000</u>	<u>80,000</u>	<u>120,000</u>	<u>160,000</u>	
			\$0 - 12,500	100%	75%	50%	25%	
			12,501 - 25,000	75%	57%	39%	20%	
			25,001 - 37,500	50%	39%	27%	15%	
Franklin	\$25,000; first \$3,000 exempt for non-spousal relatives	\$80,000 excludes 5 acres	37,501 - 50,000	25%	20%	15%	5%	
			<u>Net Worth</u>					
				\$0- 12,000	12,001- 25,000	25,001- 35,000	35,001- 50,000	50,001- 80,000
			<u>Income</u>	<u>12,000</u>	<u>25,000</u>	<u>35,000</u>	<u>50,000</u>	<u>80,000</u>
			\$0 - 9,000	90%	80%	70%	50%	35%
			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 - 25,000	45%	35%	20%	10%	10%			

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2019 (continued)

Table 3.11. Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2016 (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%
			20,001 - 25,000	60%	30,001 - 50,000	10%
Giles	\$45,000	\$65,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 15,000	80%	25,001 - 35,000	40%
			15,001 - 25,000	60%	35,001 - 45,000	20%
Gloucester	\$35,000	\$100,000 excludes 10 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 20,000	100% of tax due		
			20,001 - 25,000	\$775 max		
			25,001 - 35,000	\$600 max		
Goochland	\$67,000; first \$10,000 exempt for non-spousal relatives	\$250,000 excludes 10 acres	100% exemption (maximum: \$800).			
Grayson	\$23,500; first \$2,500 exempt for non-spousal relatives	\$80,500 excludes 1 acre	100% exemption (maximum \$225).			
Greene	\$27,000; first \$6,500 exempt for non-spousal relatives	\$100,000 excludes 5 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 10,000	100%		
			10,001 - 18,000	75%		
			18,001 - 27,000	55%		
Greensville	\$30,000	\$75,000 excludes 1 acre	Up to \$300 annual tax relief.			
Halifax	\$22,000	\$60,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 15,000	100%		
			15,001 - 20,000	75%		
			20,001 - 22,000	50%		
			(maximum exemption \$500)			
Hanover	\$50,000; first \$10,000 exempt for non-spousal relatives	\$200,000 excludes 10 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%		
Henrico	\$75,000; first \$10,000 of each relative excluded	\$400,000 excludes 10 acres	100% relief up to \$3,000			
Henry	\$17,000	\$50,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 9,000	90%	\$12,001 - 13,000	50%
			9,001 - 9,961	80%	13,001 - 14,000	40%
			9,962 - 11,000	70%	14,001 - 15,000	30%
			11,001 - 12,000	60%	15,001 - 16,000	20%
					16,001 - 17,000	10%
			(maximum: \$300)			
Isle of Wight	\$46,100; first \$6,500 exempt for non-spousal relatives	\$193,000 excludes 1 acre	Option to defer or taxpayer may exempt.			
			<u>Income</u>	<u>Exemption</u>		
			\$0 - 26,700	100%		
			26,701 - 33,200	75%		
			33,201 - 39,600	50%		
			39,601 - 46,100	25%		
			(maximum: \$1,000)			
James City	\$45,000; first \$6,500 exempt for non-spousal relatives	\$200,000 excludes 10 acres	The first \$120,000 of assessed value is exempt.			
King and Queen	\$35,000	\$60,000 excludes 2 acres	Up to \$500 exemption			
King George	\$40,000; first \$1,500 exempt for non-spousal relatives	\$60,000	100% exemption.			
King William	\$50,000	\$100,000 excludes 5 acres	Up to \$1,000 of tax relief per year.			
Lancaster	\$23,100; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 16,100	100%		
			16,101 - 18,400	80%		
			18,401 - 20,900	60%		
			20,901 - 23,100	40%		

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2019 (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	Income	Exemption					
			\$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 up to three acres of land.						
Louisa	\$40,000; \$6,500 exempt for non-spousal relatives	\$100,000 excludes 10 acres	Net Worth						
				\$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	Income	Exemption					
			\$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	Income	Exemption					
			\$0 - 15,500	100%					
			15,501 - 18,500	80%					
			18,501 - 21,500	60%					
			21,501 - 24,500	40%					
			24,501 - 27,500 20%						
Montgomery	\$51,000	\$150,000 excludes 1 acre	Income	Exemption					
			\$0 - 32,600	100%					
			32,601 - 40,800	60%					
			40,801 - 51,000	40%					
			Deferral up to 100%						
Nelson	\$50,000; first \$6,000 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	Income	Exemption					
			\$0 - 15,000	\$800					
			15,001 - 25,000	650					
			25,001 - 35,000	500					
			35,001 - 50,000	350					
Northampton	\$25,000	\$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	Net Worth						
				\$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	Income	Exemption		Income	Exemption		
			\$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	\$24,000	\$100,000 excludes 1 acre	Maximum exemption \$300.						

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2019 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
Pittsylvania	\$25,000; first \$4,000 exempt for non-spousal relatives	\$65,000 excludes 1 acre	Percentage relief from 20% to 100% based on net worth and income. Maximum exemption is \$450.			
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	Income	Exemption		
			\$0 - 11,000	75%		
			11,001 - 22,000	50%		
Prince George	\$45,000	\$120,000 excludes 5 acres	Income	Exemption		
			\$0 - 28,000	100%		
			28,001 - 45,000	50%		
Prince William	\$87,073; deduct \$7,500 of disability income; each relative deducts up to \$10,000 of income	\$340,000 excludes 25 acres	Income	Exemption		
			\$0 - 62,000	100%		
			62,001 - 71,300	75%		
			71,301 - 80,600	50%		
			80,601 - 87,073	25%		
Pulaski	\$25,000; first \$2,500 exempt for non-spousal relatives	\$55,000 excludes 3 acres	Income	Exemption		
			\$0 - 15,000	80%		
			15,001 - 18,125	60%		
			18,126 - 21,250	40%		
			21,251 - 25,000	20%		
Rappahannock	\$32,000	\$250,000 excludes 5 acres	100% relief for income under \$32,000 and net worth under \$250,000. 100% deferral for income under \$32,000 and net worth under \$350,000.			
Richmond	20,000	100,000 excludes 1 acre	Income	Exemption		
			\$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	Income	Exemption		
			\$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	Net Worth			
				\$0-38,000	38,001-58,000	58,001-78,000
			Income			
			\$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	\$33,000; first \$7,000 exempt for non-spousal relatives	\$150,000 excludes 5 acres	Income	Exemption	Income	Exemption
			\$0 - 20,000	100%	26,001 - 28,000	50%
			20,001 - 22,000	80%	28,001 - 30,000	40%
			22,001 - 24,000	70%	30,001 - 33,000	30%
			24,001 - 26,000	60%	over \$33,000	0%
Smyth	\$25,000; first \$1,500 exempt for non-spousal relatives	\$65,000 excludes 1 acre	Net Worth			
				\$0-28,500	28,501-41,000	41,001-65,000
			Income			
			\$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, 2019 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
Southampton	\$40,301; first \$6,000 exempt for non-spousal relatives	\$168,501 excludes 1 acre	Sliding scale from 25% to 100% relief based on gross income and net worth.			
Spotsylvania	\$50,000; first \$5,500 exempt for non-spousal relatives	\$200,000 excludes 10 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	Income		Exemption	
			\$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	Income		Exemption	
			\$0 - 20,000		100%	
			20,001 - 25,000		75%	
			25,001 - 30,000		50%	
			30,001 - 35,000		25%	
Washington	\$28,779	\$100,000 excludes 5 acres	Sliding scale from 14% to 80% relief based on gross income and net worth.			
Westmoreland	\$25,000	\$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.			
			Income		Exemption	
			\$0 - 16,000		100%	
			16,001 - 18,000		80%	
			\$18,001 - 20,000		60%	
			20,001 - 25,000		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	Income (1 Owner)		Income (2 Owners)	
			\$0 -19,550		\$0 - 22,350	
			19,551 - 29,700		22,351 - 31,567	
			29,701 - 39,850		31,568 - 40,784	
			39,851 - 50,000		40,785 - 50,000	
			Exemption			
			100%			
			up to \$600			
			up to \$420			
			up to \$300			

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2019 (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					
				\$0-	33,001-	66,001-		
			Income	33,000	66,000	100,000		
			\$0 - 10,263	80%	64%	56%		
			10,264 - 15,227	60%	48%	42%		
			15,228 - 20,356	40%	32%	28%		
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: \$540)					
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			
				\$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	\$42,000; first \$4,000 exempt for non-spousal relatives	\$85,000	Maximum exemption is \$150.					
Blacksburg	\$51,000; first \$10,000 exempt for non-spousal relatives	\$150,000	Income		Exemption			
				\$0 - 32,600	100%	0%		
				32,601 - 40,800	60%	40%		
Bluefield (elderly only)	\$25,000	\$75,000 excludes 1 acre		40,801 - 51,000	40%	60%		
			100% exemption. up to \$200.					
Bridgewater	\$11,000; first \$2,000 exempt for non-spousal relatives	\$30,000 excludes 1 acre	Net Worth					
				\$0-	15,001-	20,001-	25,001-	
			Income	15,000	20,000	25,000	30,000	
			\$0 - 6,500	80%	64%	56%	40%	
			6,501 - 8,000	60%	48%	42%	30%	
			8,001 - 9,500	40%	32%	28%	20%	
Broadway (elderly only)	\$18,000	\$50,000		9,501 - 11,000	20%	16%	14%	10%
			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%			
Cape Charles	\$22,000	\$80,000 excludes 1 acre	(maximum: \$300)					
			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)								

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2019 (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 excludes 1 acre	Done by Dickenson County				
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 excludes 10 acres	Sliding scale of net worth/income determine exemption.				
Dublin	\$23,200; first \$2,500 exempt for each relative	\$55,000 excludes 3 acres	<u>Income</u>		<u>Exemption</u>		
			\$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	\$15,782	\$100,000 excludes 1 acre	Deferral or exemption.				
Hamilton	\$72,000	\$440,000 excludes 3 acres	All owner(s) of the dwelling, excluding the spouse, are at least 65 years of age or premanently and totally disabled.The title of the dwelling is held by the applicant(s) seeking relief. The applicant(s) may reside in a hospital or nursing home for physical or mental care; however, to qualify for real property tax relief; the dwelling may not be rented for monetary compensation.				
Herndon	\$72,000	\$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%		
Hillsville	\$23,000; first \$6,000 exempt for others in household	\$80,000 excludes 1 acre	100% exemption. (Maximum: \$74.50)				
Independence	\$5,000	\$10,000 excludes 1 acre	Deferred taxes attached as lien on property and collected at time of sale.				
Lebanon	\$27,000; first \$2,500 exempt for non-spousal relatives	\$75,000 excludes 1 acre	50% exemption. Maximum \$150.				
Leesburg	\$72,000	\$440,000 excludes 10 acres	100% exemption.				
Louisa	\$35,000	\$85,000	N/A				
Luray	\$21,500	\$114,000 excludes 1 acre	<u>Income</u>		<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$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.				
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%		

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2019 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption						
Towns (continued)									
Onancock	\$28,000	\$80,000	Determined by Accomack County code.						
Pulaski	\$25,000	\$55,000	Income		Exemption				
		excludes 3 acres	\$0 - 15,000		80%				
			15,001 - 18,125		60%				
			18,126 - 21,250		40%				
			21,251 - 25,000		20%				
Purcellville	\$72,000; first \$10,000 exempt for non-spousal relatives	\$440,000 excludes 10 acres	Deferral: up to 100%.						
Rocky Mount	\$25,000	\$80,000 excludes 5 acres	Net Worth						
			Income		\$0- 12,000	12,001- 25,000	25,001- 35,000	35,001- 50,000	50,001 80,000
			\$0- 5,000		95%	85%	75%	65%	40%
			5,001 - 9,000		85%	75%	65%	40%	30%
			9,001 - 12,000		75%	65%	50%	30%	20%
			12,001 - 15,000		65%	55%	40%	20%	10%
			15,001 - 18,000		55%	45%	30%	10%	10%
			18,001 - 21,000		45%	35%	20%	10%	10%
Round Hill	\$52,000	\$195,000	Determined by Loudoun County code.						
Smithfield	\$30,000	\$150,000	Determined by Isle of Wight County code.						
Strasburg	\$30,000	\$100,000	Income		Exemption				
		excludes 1 acre	\$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 (elderly only)	\$25,000	N/A	Determined by Tazewell County code.						
Vienna	\$72,000	\$340,000	Income		Exemption				
			\$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.						
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 excludes 1 acre	100% exemption.						
Woodstock	\$30,000	\$100,000 excludes 1 acre	Income		Exemption				
			\$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, 2019

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		Monthly	Maximum	
				Income	Grant	Annual Benefit
				\$ 0 - 15,000	\$500	\$6,000
				15,001 - 21,000	375	4,500
			21,001 - 25,600	250	3,000	
Charlottesville	\$50,000; first \$7,500 of permanent disability compensation exempt; first \$8,500 for non-spousal relative exempt	\$125,000	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, 2018 or 2019**

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	2018	802	2,908,037	3,626
Bristol	2019	118	23,447	199
Buena Vista	2018	106	45,694	431
Charlottesville	2018	360	505,969	1,405
Chesapeake	2018	2,640	2,814,356	1,066
Colonial Heights	2018	175	189,276	1,082
Covington	2018	107	16,001	150
Fairfax	2019	256	925,511	3,615
Franklin	2019	68	23,483	345
Fredericksburg	2018	136	155,072	1,140
Hampton	2019	1,367	1,217,591	891
Harrisonburg	2018	105	74,086	706
Lexington	2018	33	18,569	563
Lynchburg	2019	646	615,258	952
Manassas Park	2019	88	317,095	3,603
Newport News	2018	410	597,446	1,457
Poquoson	2019	125	201,201	1,610
Radford	2019	69	52,895	767
Roanoke	2019	1,087	162,813	150
Salem	2019	335	103,279	308
Virginia Beach	2019	4,922	10,408,482	2,115
Waynesboro	2019	152	109,465	720
Winchester	2019	192	213,864	1,114
Cities total		14,299	21,698,890	1,518
Counties (Note: All counties responded to this survey. Those that answered "not applicable" for all items in this table are excluded.)				
Alleghany	2019	260	109,747	422
Amelia	2018	413	204,048	494
Amherst	2019	565	180,232	319
Augusta	2019	596	363,387	610
Bath	2018	221	81,436	368
Bedford	2018	512	254,421	497
Botetourt	2018	606	510,568	843
Buchanan	2019	108	11,185	104
Buckingham	2019	40	2,886	72
Campbell	2018	767	281,833	367
Caroline	2019	251	151,120	602
Carroll	2018	373	86,275	231
Craig	2019	55	10,400	189
Culpeper	2019	417	538,323	1,291
Cumberland	2019	30	8,286	276
Dinwiddie	2019	450	373,869	831
Essex	2019	121	60,534	500
Fairfax	2018	6,964	28,238,255	4,055
Fauquier	2019	996	2,468,502	2,478
Fluvanna	2019	395	329,615	834
Franklin	2018	265	64,562	244
Giles	2019	192	30,232	157
Grayson	2018	353	64,561	183
Greene	2019	258	352,418	1,366
Greensville	2018	89	44,383	499
Halifax	2019	118	32,034	271
Henrico	2018	5,924	8,642,891	1,459
Henry	2019	227	34,463	152
Isle of Wight	2019	487	388,657	798
James City	2018	534	496,610	930

Table 3.3 Real Property Tax Relief Plans for the Elderly and Disabled Homeowners: Number of Beneficiaries and Foregone Tax Revenue, 2018 or 2019 (continued)

Locality	Year for Which Data Apply	Number of Beneficiaries	Foregone Tax Revenue (\$)	Average Foregone Tax Revenue per Beneficiary (\$)
Counties (continued)				
King & Queen	2018	61	18,451	302
King George	2019	98	120,560	1,230
King William	2019	255	153,689	603
Lancaster	2019	68	22,236	327
Lee	2018	895	110,857	124
Loudoun	2018	2,237	7,798,908	3,486
Louisa	2018	515	347,800	675
Madison	2018	17	15,593	917
Mathews	2019	133	59,885	450
Montgomery	2018	791	710,104	898
Nelson	2018	240	208,175	867
New Kent	2019	169	98,210	581
Northampton	2019	91	31,119	342
Northumberland	2018	103	36,133	351
Orange	2019	242	166,826	689
Page	2019	327	175,869	538
Pittsylvania	2019	266	82,940	312
Powhatan	2018	278	217,829	784
Prince Edward	2018	63	12,244	194
Pulaski	2019	334	84,928	254
Rappahannock	2019	61	88,780	1,455
Richmond	2018	54	18,902	350
Roanoke	2019	1,314	310,034	236
Rockbridge	2018	292	147,024	504
Rockingham	2019	577	317,127	550
Shenandoah	2019	280	177,570	634
Smyth	2018	369	59,460	161
Southampton	2019	158	129,525	820
Spotsylvania	2018	1,106	1,113,904	1,007
Stafford	2019	928	1,821,341	1,963
Surry	2018	72	27,160	377
Warren	2018	337	287,830	854
Washington	2019	548	140,421	256
Wise	2019	1,365	260,557	191
Wythe	2018	386	58,485	152
York	2019	476	396,526	833
Counties total		38,093	60,242,734	1,581
Cities and counties total		52,392	81,941,624	1,564

Table 3.3 Real Property Tax Relief Plans for the Elderly and Disabled Homeowners: Number of Beneficiaries and Foregone Tax Revenue, 2018 or 2019 (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	2019	35	4,585	131
Altavista	2019	63	3,626	58
Bedford	2019	55	21,474	390
Berryville	2019	43	9,507	221
Blacksburg	2018	38	17,851	470
Broadway	2018	2	162	81
Christiansburg	2018	274	54,869	200
Clarksville	2019	4	2,155	539
Dublin	2018	13	413	32
Floyd	2019	2	100	50
Gordonsville	2019	21	2,821	134
Hamilton	2018	11	9,598	873
Herndon	2019	154	125,152	813
Louisa	2019	5	993	199
Luray	2019	61	14,220	233
Marion	2018	11	569	52
New Market	2019	10	1,394	139
Orange	2019	28	4,036	144
Purcellville	2019	94	84,559	900
Smithfield	2018	88	20,095	228
Stanley	2019	25	6,395	256
Strasburg	2019	37	7,043	190
Tazewell	2018	36	4,428	123
Timberville	2018	15	3,022	201
Vienna	2018	195	189,964	974
Vinton	2018	147	5,617	38
Warrenton	2018	135	18,003	133
West Point	2019	12	5,347	446
Wise	2018	64	6,397	100
Woodstock	2019	26	3,470	133
Wytheville	2018	64	8,364	131
Towns total		1,768	636,229	360
Cities, counties, and towns total		54,160	82,577,853	N/A
N/A Not applicable because towns are subunits of counties.				

Section 4

Land Use Value Assessments for Agricultural, Horticultural, Forestal, and Open Space Real Estate, 2019

The *Code of Virginia*, §§ 58.1-3230 through 58.1-3244, allows any locality that has adopted a comprehensive land use plan to enact a local ordinance providing for special assessments of agricultural, horticultural, forestal and open space real estate. (Also see Article 10, Section 2, of the *Constitution of Virginia*.) Before implementing such an ordinance, the locality's land use plan must have been adopted by June 30 of the year preceding the one in which taxes are first assessed and levied under the special assessment provision. (For localities that have adopted a fiscal year assessment date of July 1, the plan must have been adopted by December 31 of the preceding year.)

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 bona fide production for

sale of plants and animals useful to man or land that meets the requirements for payments or other compensation pursuant to a soil conservation program. Real estate devoted to horticultural use is either land devoted to the bona fide production for sale of fruits, vegetables, and nursery and floral products, or land that meets the requirements for payments from a soil conservation program. Real estate devoted to forestal use is land devoted to tree growth in such quantity and so spaced as to constitute a forest area. And finally, real estate devoted to open space is real property used to preserve park and recreational areas, conserve land or other natural resources, or preserve floodways and land of historic or scenic value. 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 114 localities reporting a land use assessment ordinance in effect for the 2019 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 20 towns reported having some type of real estate subject to land use assessment in 2019. 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 13 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, 114 localities report land use assessment ordinances in effect for at least one type of property. The total acreage reported covered is 247,180 for cities and 7,157,010 for counties. Nine towns reported 76,473 acres; this number is presumably already included in the county counts.

Localities reporting agricultural assessment ordinances numbered 110, while localities with forestal assessment ordinances numbered 88, and those with horticultural special assessments numbered 88. Open space special assessments are less common; 60 localities reported them. The breakdown of types of special assessment is shown in the text table.

Types of Special Assessments, 2019

Assessment Type	Cities	Counties	Towns	Total
Agricultural	16	75	19	110
Forestal	14	62	12	88
Horticultural	13	64	11	88
Open space	9	43	8	60

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 were 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, 29 reported a flat fee, one (York) reported a flat fee revalidated every sixth year, and 44 reported charging some variant of a base fee plus an additional amount per acre or per parcel.

Twenty-three towns reported having land use assessments. Eleven 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.

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 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-eight

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>

localities (14 cities and 64 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, 2019

Locality	Effective Date	Types of	Acres	Application Fee	Agriculture Value per Acre		
		Real Estate	Under		SLEAC*		
		Subject to	Use Value		Income Rental	Locality's	
		Assessment	Assessment		Method	Method	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	-	None	N/A	N/A	...
Buena Vista	1984	A, F, H, OS	361.66	\$20	\$380	N/A	\$1,500
Chesapeake	1975	A, F, H, OS	57,308.07	\$10	\$3,910	\$1,336	\$3,900
Danville	1987	A, F	1,042.80	\$10 plus \$0.10 per acre	\$790	N/A	\$575
Franklin	1988	A, F, H	1,235.18	\$25	\$3,520	N/A	\$1,900
Fredericksburg	1976	A, F, H, OS	308.67	\$25	\$920	N/A	\$110
Hampton	1978	A, H	265.00	\$25 first-time applicant	\$1,490	N/A	\$400
Harrisonburg	1983	A, F, H, OS	958.20	\$25	\$1,840	N/A	\$1,820
Lynchburg	1978	A, F, H, OS	1,069.00	\$40	\$110	N/A	\$70
Manassas	1976	F	...	None	N/A	N/A	...
Petersburg	1974	A, F, OS	944.50	None	\$2,270	N/A	\$350
Portsmouth	1977	OS	...	None	N/A	N/A	...
Radford	1978	A, F, H, OS	658.55	None	\$270	N/A	...
Roanoke	1976	A	250.00	\$10 plus \$0.10 per acre	\$30	N/A	\$150
Staunton	1977	A, F	2,550.37	\$300 for first-time applicant	\$910	N/A	\$600
Suffolk	1975	A, F, H	144,954.00	\$50 for new application; \$50 for revalidation	\$2,620	\$1,352	...
Virginia Beach	1973	A, F, H, OS	33,300.74	None - 10.00 late filing fee	\$3,590	\$1,363	\$1,800
Waynesboro	1986	A, F, H	1,958.00	\$25	\$940	N/A	\$800
Winchester	1990	A, H	17.10	\$30 or \$0.30 per acre, whichever is greater	\$210	N/A	\$350
Total acreage of reporting cities:			247,181.84				
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	\$4,250	\$1,374	\$3,630
Albemarle ^a	1974	A, F, H, OS	215,456.00	\$15 + \$0.15 per acre	\$190	\$414	\$500
Alleghany	1980	A, F, H, OS	69,287.00	\$10 1st 100 acres; \$0.10 for each additional acre	\$40	\$463	\$270
Amelia	1976	A, H, OS	72,316.60	\$10	\$1,240	\$657	\$520
Amherst	1984	A, F, H, OS	150,057.00	\$10 1st 100 acres; \$0.10 for each additional acre	\$50	\$411	\$600
Appomattox	2009	A, H	...	\$0.15 per acre; minimum fee \$15	\$260	\$460	\$1,200
Augusta	1977	A, F, H, OS	277,892.00	\$12 plus \$0.12 an acre	\$970	\$964	\$930
Bath	2004	A	21,278.00	\$10	\$70	\$467	\$500
Bedford	1978	A, F, H	301,891.00	\$0.15 per acre; minimum of \$15 per individual the first year; revalidation every 6th year	\$120	\$362	\$400
Bland	1978	A, F	...	\$20 for 1st parcel of land with a fee of \$0.50 for each additional tract	\$630	\$636	...
Botetourt	1978	A, F, H, OS	161,634.00	\$10 plus \$0.10 per acre	\$240	\$501	\$500
Campbell	1982	A, F, H, OS	184,597.00	\$20 first 100 acres; \$0.20 for each additional acre	\$260	\$398	\$300
Caroline	1978	A, F, H, OS	133,746.55	\$10	\$2,920	\$1,209	\$750
Carroll	2004	A, F, H	94,232.00	\$25.00 per application; \$0.25 per acre in land use	\$500	\$632	\$800
Chesterfield	1975	A, F, H, OS	61,211.00	\$10	\$1,140	\$788	\$1,170
Clarke	1975	A, F, H, OS	58,956.76	\$100	\$310	\$584	\$400
Culpeper	1974	A, F	141,975.73	\$25	\$1,070	\$700	\$1,015
Cumberland	2000	A, F, H, OS	83,276.00	\$40	\$450	\$490	\$500
Dinwiddie	1981	A, F	196,480.00	\$10	\$2,000	\$635	\$530
Essex	2007	A, F, H, OS	89,204.00	\$25 per parcel plus \$0.25 per acre	\$3,420	\$1,179	\$2,800

* 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, 2019 (continued)

					Agriculture Value per Acre		
		Types of Real Estate Subject to Assessment	Acres Under Use Value Assessment		SLEAC*		
Locality	Effective Date			Application Fee	Income Method	Rental Method	Locality's Figure
Counties (continued)							
Fairfax	1983	A, F	2,993.69	100 1st 25 acres; \$1 each additional acre	\$520	\$646	\$520
Fauquier	1972	A, F, H, OS	197,674.00	\$90 plus \$0.90 per acre	\$820	\$792	\$520
Floyd	1989	A, H	75,904.00	\$25 for the 1st parcel of land; \$5 for remaining parcels; maximum of 50 if in same name	\$400	\$629	...
Fluvanna	1978	A, F, H, OS	110,447.00	\$10 plus \$0.10 per acre	\$380	\$804	\$300
Franklin	1978	A, F, H	227,722.80	\$25 per parcel	\$710	\$653	\$550
Frederick	1975	A, F, H, OS	134,892.00	\$100	\$230	\$559	\$400
Giles	1979	A, F, H, OS	114,861.00	\$20 per parcel plus \$0.05 per acre	\$460	\$426	\$260
Gloucester	1978	A, F, H	...	\$20	\$3,100	\$1,084	\$1,140
Goochland	1979	A, F, H	87,470.00	\$25	\$1,080	\$844	\$570
Greene	1976	A, F, H, OS	...	\$15 or \$0.15 per acre, whichever is greater	\$20	\$815	\$450
Greensville	2009	A	14,737.00	\$50	\$2,520	\$1,266	\$730
Hanover	1974	A, F, H, OS	152,754.00	\$10	\$2,560	\$1,030	\$0
Henrico	1977	A, F, H, OS	30,034.79	\$20 plus \$0.10 per acre	\$3,180	\$801	\$2,290
Henry	1981	A, H	25,956.36	\$10	\$10	\$365	...
Isle of Wight	1976	A, F, H	144,486.00	\$50	\$3,650	\$1,238	\$1,238
James City	1975	A, H	20,500.00	\$10 plus \$0.10 per acre	\$1,580	\$1,064	...
King George	1978	A, F, H, OS	51,574.64	\$10.00 plus \$0.10 per acre	\$1,080	\$1,105	\$940
King William	1981	A, F	85,979.00	\$150 plus \$0.10 per acre	\$3,320	\$1,100	\$1,500
Lancaster	1995	A	8,623.54	\$25 per parcel	\$3,400	\$1,113	\$1,400
Loudoun	1973	A, F, H, OS	160,654.00	\$125 plus \$1.00 per acre	\$510	\$766	\$510
Louisa	1977	A, F, H, OS	...	\$10	\$590	\$537	\$200
Madison	1978	A, F, H, OS	108,779.00	\$50	\$1,150	\$802	...
Middlesex	1978	A, F, H, OS	39,234.00	\$25	\$3,280	\$1,116	\$800
Montgomery	1979	A, F, H	...	\$5 plus \$0.25 per acre	\$280	\$589	\$840
Nelson	1977	A, F, H	182,822.00	\$50 plus \$0.25 per acre	\$190	\$541	\$560
New Kent	1989	A, F, H	41,412.00	\$50 per parcel plus \$0.25 per acre, maximum \$500	\$2,480	\$1,061	\$1,800
Northampton	2010	A, F, H	38,131.84	\$500	\$4,280	\$1,530	\$3,000
Northumberland	1988	A, F, H, OS	58,523.00	\$20	\$3,930	\$1,288	\$800
Nottoway	1979	A, H, OS	...	\$25	\$810	\$594	\$100
Orange	1978	A, F, H, OS	104,699.00	\$15 or \$0.15 per acre, whichever is greater	\$970	\$959	\$750
Page	1979	A, F, H, OS	88,409.00	\$20 plus \$0.20 per acre	\$430	\$587	\$300
Pittsylvania	1982	A, F, H, OS	342,179.00	\$10.00 plus \$0.10 per acre	\$810	\$521	\$500
Powhatan	1976	A, F, H, OS	81,805.00	\$10	\$670	\$797	\$450
Prince Edward	1978	A, H	...	\$50 for 1st parcel plus \$5 for each additional parcel	\$200	\$417	\$600
Prince George	1976	A, F, H, OS	10,244.00	\$10 1st 100 acres; \$0.02 each additional acre	\$2,490	\$631	\$510
Prince William	1973	A, F, H, OS	...	\$10	\$650	\$642	\$650
Pulaski	1980	A, F	55,975.00	\$15 plus \$0.10 per acre	\$280	\$594	\$520
Rappahannock	1982	A, F, H	86,645.18	\$60 plus \$0.25 per acre; \$ 10/parcel/year revalidation fee	\$10	\$284	\$0
Richmond	1990	A, F, H, OS	65,036.00	\$25	\$3,430	\$1,296	\$1,400
Roanoke	1976	A, F, H, OS	66,349.84	\$30 per par plus \$0.30 per acre	\$30	\$434	\$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, 2019 (continued)

Locality	Effective Date	Types of Real Estate Subject to Assessment	Acres Under Use Value Assessment	Application Fee	Agriculture Value per Acre		
					SLEAC*		Locality's Figure
					Income Method	Rental Method	
Counties (continued)							
Rockbridge	1979	A, F, H, OS	193,911.69	\$10	\$410	\$537	\$800
Rockingham	1978	A, F, H, OS	260,665.00	\$60 for initial application plus \$60 for each contiguous parcel	\$1,860	\$1,205	\$900
Russell	2009	A, F, H	...	\$10	\$200	\$556	\$0
Shenandoah	1979	A, F, H	152,856.88	\$0.20 per acre over 50 acres. Minimum fee of \$10	\$940	\$804	\$480
Smyth	1978	A, F, OS	140,210.00	\$15 per application	\$670	\$774	...
Southampton	2006	A, F, H, OS	306,285.00	\$20	\$3,470	\$1,303	\$625
Spotsylvania	1978	A, F, H, OS	1,711.00	\$15 1st 100 acres; \$0.10 each additional acre	\$920	\$579	...
Stafford	1979	A, F, H	40,534.24	\$10	\$730	\$652	\$450
Tazewell	1979	A, F, H, OS	128,747.13	\$10 for the initial parcel; \$0.50 for each additional parcel	\$470	\$607	\$470
Warren	1977	A, F, H, OS	44,960.00	\$10	\$70	\$493	\$240
Washington	1981	A, F, OS	252,124.00	\$20 plus \$0.10 per acre	\$680	\$802	...
Westmoreland	1983	A, F, H, OS	83,070.00	\$25	\$3,750	\$1,295	\$800
Wise	2003	A, H	1,924.56	\$25 plus \$0.25 per acre	\$90	\$644	\$140
Wythe	1977	A, H	110,465.00	\$25 plus \$0.20 per acre	\$480	\$707	\$600
York	1980	A, H	262.90	\$50	\$1,590	\$1,072	\$1,340
Total acreage of reporting counties:			7,157,009.72				
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	N/A	N/A	\$285
Amherst	1984	A, F, H, OS	...	\$10 first 100 acres; \$0.10 each additional acre	N/A	N/A	...
Ashland	1982	A, F, H	...	\$10 assessed by Hanover Co	N/A	N/A	...
Blacksburg	2009	A	1,360.06	\$150	N/A	N/A	...
Bridgewater	1986	A	-	Done by Rockingham County	N/A	N/A	...
Christiansburg	1979	A	812.22	\$5 plus \$0.25 per acre	N/A	N/A	\$840
Dayton	1998	A, F, H, OS	104.78	Done by Rockingham County	N/A	N/A	...
Front Royal	1979	A	...	\$10 assessed by Warren County	N/A	N/A	...
Haysi	1980	OS	...	None	N/A	N/A	...
Hillsville	2014	A, F, H	...	Done by Carroll County	N/A	N/A	\$600
Lebanon	1981	A, F, H	...	None	N/A	N/A	...
Leesburg	1984	A, F, H, OS	...	\$15	N/A	N/A	...
Louisa	1999	A, F	70.00	None	N/A	N/A	...
Lovettsville	1973	A, F, H, OS	2.90	Done by Loudoun County	N/A	N/A	...
Luray	1984	F, H	72,637.00	Done by Page County	N/A	N/A	...
Montross	1983	A, F	...	None	N/A	N/A	...
New Market	1977	A, F, H, OS	469.22	Done by Shenandoah County	N/A	N/A	...
Pulaski	1980	A	...	Done by Pulaski County	N/A	N/A	...
Windsor	2008	A, F, H, OS	745.00	None	N/A	N/A	...
Wytheville	1990	A	...	\$10 plus \$0.10 per acre	N/A	N/A	...
Total acreage of reporting towns:			76,473.45				

* 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, 2019 *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, 2019

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

Three cities and 28 counties reported having a total of 372 agricultural and forestal districts. In addition, two towns, Blacksburg and Louisa, reported a total of two districts. In terms of acreage, Cities reported a total of 2,530 acres and the two towns reported a total of 1,422 acres—1,360 acres and 62 acres, respectively. These numbers were negligible compared to the 736,140 acres reported by counties. Of the counties, those reporting the greatest number of acres within agricultural and forestal districts were Fauquier (78,755

acres), Accomack (74,093 acres), Albemarle (72,665 acres), Culpeper (46,487 acres), and Isle of Wight (41,317 acres).

The following text table shows by year when the existing city and county districts came into existence. Four new districts were reported in 2019.

Agricultural and Forestal Districts by Year of Creation for Cities and Counties, 1978 to 2019

Year	City	County	Total	Year	City	County	Total
1978	0	7	7	1999	0	7	7
1979	0	6	6	2000	0	6	6
1980	0	21	21	2001	0	6	6
1981	0	12	12	2002	0	3	3
1982	0	5	5	2003	0	3	3
1983	0	26	26	2004	0	0	0
1984	0	8	8	2005	0	2	2
1985	0	6	6	2006	0	5	5
1986	0	19	19	2007	1	4	5
1987	1	2	3	2008	0	8	8
1988	0	10	10	2009	1	5	6
1989	0	5	5	2010	0	47	47
1990	0	7	7	2011	0	5	5
1991	0	17	17	2012	0	6	6
1992	0	7	7	2013	0	3	3
1993	0	3	3	2014	0	9	9
1994	0	4	4	2015	0	7	7
1995	0	12	12	2016	0	8	8
1996	0	5	5	2017	0	13	13
1997	3	1	4	2018	0	27	27
1998	0	5	5	2019	0	4	4
Totals					6	366	372

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. Three cities, 28 counties and two towns reported having an agricultural and forestal district ordinance in effect for the 2019 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, 2019

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.)				
Manassas	Hospital	1987	10	23.80
Portsmouth	Elizabeth Manor Corp. Golf Course	2007	5	140.30
Staunton	Bell's Lane	1997	7	1,700.20
	M.O. Carr	1997	4	87.01
	Merrifield	1997	4	367.00
	Middlebrook	2009	4	212.27
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)				
Accomack	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
	Joynes Neck (Lee)	1983	4	1,748.69
	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
Albemarle	Tasley	1983	4	1,899.78
	Wattsville	1983	4	1,510.61
	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	9,023.50
	Chalk Mountain	1989	10	1,601.90
	Eastham	1985	10	1,029.37
	Fox Mountain	2009	10	436.57
	Free Union	1988	10	1,508.90
	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	256.20
	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 Mooorman's River	1993	10	270.48
	Nortonville Local	1999	10	43.20
	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	2008	10	1,099.00
	Middle Brook	1998	10	2,431.00
	Middle River	1998	10	5,575.00
	North River	2003	10	4,321.00
Clarke	Clarke County AG Amended	1992	6	28,260.95

Table 5.1 Agricultural and Forestal Districts, 2019 (continued)

Locality	Name of District	Date Created	Review Period (Years)	Acreage
Counties (continued)				
Culpeper	Alum Springs	1980	8	1,244.43
	Brandy Station	1980	8	6,682.84
	Brandywine	1980	8	2,670.36
	Catalpa	1980	8	2,025.11
	Clochester Farm	2000	8	427.88
	Crooked Run	2002	8	249.17
	Deatherage Run	1980	8	6,547.24
	Hazel River	1980	8	123.08
	Horseshoe Farm	1980	8	4,236.73
	Point of Fork	2007	8	304.46
	Raccoon Ford	1980	8	1,243.88
	Remington Kellys Ford	1981	8	3,656.92
	Rillhurst Farms	2000	8	1,188.44
	Stevensburg	1980	8	13,642.18
	Waterford Run	1980	8	2,244.02
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	57.38
	Castro	1997	8	118.25
	Cornfield	2008	8	27.82
	Cox	1988	8	125.76
	Crawford	2010	8	21.24
	Dyer	2016	8	39.22
	Eagle I	2011	8	85.99
	Foster	1990	8	25.51
	Hanslot	1984	8	25.00
	Hickox	2012	8	80.94
	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	34.06
	Kincheloe	2013	10	374.32
	Knipling	1988	8	36.75
	Kosters	2005	8	20.30
	Krop	1999	8	22.14
	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	11,979.44
	Middleburg-Marshall	1981	8	12,327.05
	Orlean-Hume	1981	8	6,582.51
	Paris Valley	1990	8	354.25
	Routt's Hill	1983	8	746.42
	Southern Fauquier	1982	8	16,089.95
	Spring's Valley Area	1980	10	4,429.33

Table 5.1 Agricultural and Forestal Districts, 2019 (continued)

Locality	Name of District	Date Created	Review Period (Years)	Acreage
Counties (continued)				
Fauquier (continued)	The Plains	1981	8	11,501.04
	Thumb Run	1992	8	476.78
	Trumbo Hollow	1999	8	210.07
	Upperville Area A & F	1979	10	7,675.54
Frederick	Albin Agricultural & Forestal	2010	5	1,014.00
	Apple Pie Ridge Agri & 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
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
Isle of Wight	Wickham (3-78)	1978	6	117.50
	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	380.35
	New Lovettsville	2017	4	1,605.37
	Beaverdam Valley	2008	10	2,457.60
	Chrysalis Vineyards Locksley Estate	2013	4	410.56
	Hillbrook	2008	4	1,559.46
	Middleburg East	2009	4	2,373.79
	Middleburg West	2009	4	4,217.05
	New Airmont	2016	4	590.12
	New Aldie	2014	4	1,041.00
	New Bluemont	2016	4	1,620.00
	New Catoctin North	2016	4	736.94
	New Catoctin South	2016	4	3,971.31
	New Ebenezer	2016	4	1,528.07
	New Featherbed	2014	4	361.61
	New Hillsboro	2012	10	3,485.14
	New Lucketts	2009	4	613.28
	New Mount Gilead	2011	10	1,078.23
	New Mountville	2017	4	2,122.16
	New Oak Hill	2014	4	1,226.57
	New Rockland	2011	10	662.25
	New Upperville	2007	4	6,077.23
	Oatlands	2015	4	461.83

Table 5.1 Agricultural and Forestal Districts, 2019 (continued)

Locality	Name of District	Date Created	Review Period (Years)	Acreage
Counties (continued)				
Louisa	Beaverdam Creek	2014	10	471.25
	Cuckoo	2010	10	422.58
	Ellisville	1992	10	1,299.00
	Goldmine Creek	2002	10	3,512.04
	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 #2	2007	10	232.81
Middlesex	Yanceyville	2007	10	1,275.24
	Jamaica	1978	6	22,208.49
	Pine Top	1978	6	6,467.70
Montgomery	Saluda	1978	6	9,885.66
	AFD-1 Price's Fork	1980	8	1,174.46
	AFD-14 Fishers View	1990	8	531.75
	AFD-15 Taylor Hollow	1995	8	352.67
	AFD-2 Catawba	1980	8	6,696.62
	AFD-3 Little River	1980	8	1,734.05
	AFD-4 SILVER LAKE RD	1980	8	1,677.60
	AFD-5 Riner	1981	8	6,416.24
	AFD-6 South of Shawsville	1981	8	2,164.61
	AFD-7 Wilson/Den Creek	1981	8	2,825.77
	AFD-9 Elliston/Peddler Hills	1982	8	4,351.76
New Kent	AFD-Blacksburg	1991	10	1,846.98
	Allens Run	2016	10	782.29
	Big Swamp	2014	10	1,136.52
	Black Creek	2017	10	1,503.78
	Cattail Swamp	2019	10	774.77
	Cooks Mill	2016	10	5,218.16
	Crumps Swamp	2017	10	646.53
	Diascund Creek	2010	10	4,037.92
	Higgins Swamp	2015	10	682.77
	Holts Creek	2019	10	1,026.76
	Lower Chickahominy	2018	10	729.04
	Mill Creek	2018	10	1,520.01
	Pamunkey River	2014	10	8,143.85
	Pelham Swamp	2015	10	2,466.28
	Putney Creek	2015	10	3,015.32
	Schiminoe Creek	2017	10	3,744.98
	Timber Swamp	2019	10	451.28
	Upper Chickahominy	2018	10	1,055.29
Northampton	Wahrani Swamp	2019	10	1,556.48
	York River	2010	10	2,919.85
	Aspenwood	2010	10	303.00
	Bayford	2010	10	687.54
	Bayview	2010	10	361.73
	Brickhouse Farm	2010	10	1,061.24
	Bridge Town	1991	10	638.43
	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

Table 5.1 Agricultural and Forestal Districts, 2019 (continued)

Locality	Name of District	Date Created	Review Period (Years)	Acreage
Counties (continued)				
Northampton (continued)	Herncliff-Penbroke	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
	Newstead Farm	2010	10	693.56
	Old Plantation	1996	10	290.30
	Otten Farm	2010	10	647.70
	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
	TB 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
	Whitehall	2017	10	277.20
	Woodland	2010	10	560.04
	Woodside	2010	10	827.53
	Yardley	2010	10	333.23
Orange	Kenwood	1986	10	668.00
Page	Stonyman Agricultural 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
	Trenholm	1991	10	755.96
Prince William	79-1	1979	8	1,720.84
	80-1	1979	8	2,015.95
	91-1	1991	8	665.15
Rappahannock	C. E. Johnson	1980	10	894.26
	East Wakefield	1983	10	3,440.72
	Haskell	1984	10	1,295.76
	Jenkins Mountain	1981	10	1,684.08
	Krebser	1985	10	1,661.99
	Massie-Exton	1981	10	746.25
	Mulky Mountain	1982	10	5,788.39
	Red Oak Valley	1983	10	2,380.68
	Thornton River	1984	10	676.24
Rockingham	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
	Spring Creek	2000	10	2,270.31
	Western Rockingham	2001	10	5,825.00

Table 5.1 Agricultural and Forestal Districts, 2019 (continued)

Locality	Name of District	Date Created	Review Period (Years)	Acreage
Counties (continued)				
Shenandoah	Bauserman-Clem-Grove	1979	10	833.02
	Coal Mine Hollow	1995	10	274.06
	Columbia Furnace	1995	10	1,150.61
	Fishers Hill-Sandy Hook	1984	10	2,614.22
	Jerome	2003	10	408.43
	Lebanon Church	1995	10	869.22
	Liberty Furnace	1995	10	1,564.71
	Mill Creek	1995	10	999.21
	Morningstar	1995	10	693.65
	Mt. Jackson Area	1992	10	11,488.87
	New Market	1985	10	2,446.19
	Orkney Springs	1994	10	1,088.71
	Ridgeley Area	1995	10	1,140.94
	St. Luke	1995	10	695.68
	Tom's Brook	1984	10	1,116.94
	Wakeman's Grove	1995	10	5,583.74
	Woodstock East	1995	10	456.32
	Woodstock West	1995	10	4,334.86
Southampton	Applewhite	2017	10	214.35
	Blue Pond	2018	10	449.66
	Boykins	2018	10	202.23
	Brandy Pond	2018	10	236.00
	Burnt Reed	2018	10	878.60
	Burnt Reed	2018	10	641.60
	Cabin Pond	2018	10	1,693.18
	Cross Keys	2018	10	525.72
	Cypress Bridge	2018	10	844.55
	Darden Pond	2018	10	590.27
	Drewryville	2018	10	330.59
	Fortsville	2018	10	741.12
	Hugo	2018	10	283.00
	Ivor	2018	10	1,523.85
	Meherrin River	2018	10	476.00
	Odom Chapel	2018	10	323.30
	Peetes Church	2018	10	201.44
	Proctors Bridge	2018	10	702.96
	River Mill	2018	10	340.49
	Sands-Statesville	2017	10	1,107.02
	Sarah and William Day- Francis	2017	10	339.26
	Sarah and William Day- Porter House	2017	10	339.26
	Sarah Day- Knight Tract	2017	10	476.00
	Seacock	2018	10	705.37
	Sebrell	2018	10	812.07
	Tarrara Creek	2018	10	651.00
	Indian Town/Carys Bridge	2017	10	626.05
	Three Bees	2018	10	734.68
	Vicks Millpond	2018	10	236.63
	Popes Station/Carys Bridge	2017	10	1,617.08
	Windbourne Mill	2018	10	309.42
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	1,360.06
Louisa	Chaney Creek	1999	5	62.33

Section 6

Property Tax Exemptions for Certain Rehabilitated Real Estate and Miscellaneous Property Exemptions, 2019

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 32 cities, 21 counties, and 9 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 and 1 city reported an exemption for an environmental site. Eight cities and 7 counties reported exempting recycling equipment and facilities. Eleven cities and 17 counties reported exempting solar energy equipment and facilities. One city and 2 counties reported exempting generating equipment used for energy conservation purposes. Two cities, 3 counties and 2 towns reported exempting certified stormwater development property. Finally, 2 cities, 1 county, and 1 town reported an exemption for wetlands and riparian buffers.



Table 6.1
Property Tax Exemptions for Certain Rehabilitated Real Estate, 2019

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 2nd 3rd 4th 5th 6th	100% 80% 60% 40% 20% 0%	1st 2nd 3rd 4th 5th 6th	100% 80% 60% 40% 20% 0%	10/15 max.	50/15 max.
Danville	50	50	15		1st 2nd 3rd 4th 5th 6th	100% 80% 60% 40% 20% 0%	25/15 max.	25/15 max.
Emporia	25	25 15 in EZ	N/A		10		≥50/25 max.	≥25/<25
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 2nd 3rd 4th 5th 6th 7th	100% 100% 83% 66% 49% 32% 15%	1st 2nd 3rd 4th 5th 6th 7th	100% 83% 66% 49% 32% 15% 15%	20/15 max.	30/15 max.
Galax	40	40	5		5		40/15	60/15
Hampton	25	25 15 in EZ	1st-3rd 4th-6th	100% 50%	1st-3rd 4th-6th	100% 50%	40/N/A	60/25 max.
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.

Table 6.1 Property Tax Exemptions for Certain Rehabilitated Real Estate, 2019 (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 Historic		N/A	40/10 max.
					1st-4th	75% 100%		
					5th	60% 80%		
					6th	45% 60%		
					7th	30% 40%		
					8th	15% 20%		
Lynchburg	50	25	10		10		>40/N/A	>60/N/A
Manassas	25	20	1st-3rd	100%		Increase in Size		25/30 max. 25/30
		15 in EZ	4th	80%		101- Over		
			5th	60%		100% 200% 200%		
			6th	40%	1st-10th	100% 50% 25%		
			7th	20%	11th	80% 40% 20%		
			8th	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			20/N/A	40/N/A
		20 in EZ	1st-10th	100%	1st-14th	100%		
			11th	80%	Outside EZ			
			12th	60%	1st-10th	100%		
			13th	40%	11th	80%		
			14th	20%	12th	60%		
			15th	0%	13th	40%		
					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 ^b		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.

^b 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, 2019 (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 ^c	25 ^c	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	
					12th	60%	3,000 sq. ft.	
					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		15/N/A	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 ^d	40 ^d	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 ^e		N/A	25/N/A

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

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

N/A Not applicable.

... No response.

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

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

^e 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, 2019 (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 ^f	1st-5th	100%	10		30/N/A	30/N/A
			6th-8th	50%				
			9th-10th	25%				
Bedford	N/A	25	N/A		5		N/A	60/N/A
Blacksburg	20	20	12		12		N/A ^g /15	N/A ^g /15
Cape Charles	N/A	20	N/A		N/A ^h		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.

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

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

^h 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, 2019

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	Yes	No	No	No	Yes	Yes
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
Campbell	No	Yes	No	No	No	No
Chesterfield	No	No	Yes	No	No	No
Clarke	No	No	No	No	No	No
Craig	No	No	No	No	No	No
Culpeper	No	No	No	No	No	No
Fairfax	No	No	Yes	No	No	No
Fauquier	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 George	No	No	No	No	Yes	No
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
Sussex	No	No	Yes	No	No	No
Warren	No	Yes	No	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
Vinton	No	No	No	No	Yes	No

Section 7

Service Charges on Tax-Exempt Property, 2019

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, 2019

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	\$0.82	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)
	N/A	\$0.09	7th Day Adventist Offices
Williamsburg	\$0.12	\$1.08	
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	\$0.000959	\$0.001403	Dept. of Corrections
Greensville	\$0.398724	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	\$0.090871	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, 2019

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 2018, the most recent year available from the Auditor of Public Accounts. No cities employ the tax and only 41 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.

In 2018, a separate classification was created for merchant' capital of wholesalers inventory normally contained in a structure of 100,000 square feet, with at least 100,000 square feet used to contain the inventory.

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 41 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 \$1.93 per \$100 of assessed value. The median was \$1.00 and the first and third quartiles were \$0.69 and \$2.85, respectively. The unweighted mean of the statutory tax rate for towns was \$0.49 per \$100 of assessed value. The median was \$0.46, and the first and third quartiles were \$0.20 and \$0.72, respectively.

Merchants' Capital Statutory Tax Rate, 2019

Statutory Rate/\$100	Number of Localities	
	Counties	Towns
Up to \$0.74	16	7
\$0.75 to \$1.49	13	3
\$1.50 to \$2.99	5	0
\$3.00 to \$4.49	8	0
\$4.50 and over	3	0
Total	45	10
Unweighted mean	\$1.93	\$0.49
Median	\$1.00	\$0.46
1st Quartile	\$0.69	\$0.20
3rd Quartile	\$2.85	\$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 45 counties and 10 towns listed

in the table, 43 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 2016, available on the Virginia Department of Taxation's website, <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 45 counties that impose the tax, all reported imposing the inventory tax component of the tax. Twenty-one impose the rental vehicle tax. Finally, 22 counties reported imposing the short-term rental tax.

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



Table 8.1
Merchants' Capital Tax, Basic Features, 2019

Locality	Assessment Source	Valuation Date	Statutory (Nominal) Tax Rate (per \$100)	Assessment Method*	Assessment Percentage (%)
Cities (Note: No cities imposed this tax.)					
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)					
Amherst	In-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	0.87	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
Northampton	In-house	1/1	6.25	OC	10
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	80
Wythe ^a	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
Haymarket	County	1/1	0.60	DC	100
Hillsville	County	1/1	0.01	FMV	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	FMV	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, 2019

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	Yes	No
Giles	Yes	Yes	Yes
Grayson	Yes	No	No
Hanover	Yes	No	Yes
Highland	Yes	No	No
King & Queen	Yes	No	No
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
Northampton	Yes	No	No
Northumberland	Yes	No	No
Orange	Yes	No	Yes
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
Haymarket	Yes	No	No
Hillsville	Yes	No	No
Independence	Yes	No	No
Pembroke	Yes	Yes	No
Round Hill	Yes	No	No
Stanley	Yes	No	No
Timberville	Yes	Yes	No

Section 9

Tangible Personal Property Tax, 2019

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 2018, the most recent year available from the Auditor of Public Accounts, the personal property tax accounted for 10.7 percent of tax revenue for cities, 14.6 percent for counties, and 4.5 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, 23 cities, 64 counties, and 88 towns reported collecting the tax once a year, while 15 cities, 31 counties, and 11 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, 18 cities, 57 counties, and 19 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, 37 counties and 16 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 13 cities, 45 counties, and 4 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 2019. The unweighted average percentages for cities, counties and towns were 68 percent, 66 percent, and 74 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 2018 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, 2018 Toyota Camry, January 2019

Concept	NADA Value (\$)	% of NADA Retail Value
Retail value (RV)	20,625	100
Trade-in value (TV)	17,950	87
Loan value (LV)	16,175	78

Source: National Automobile Dealers Association, *Official Used Car Guide* (January 2019).

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 \$1.76 (Galax) to \$4.64 (Alexandria, Falls Church). The adjusted effective rate for counties ranged from \$0.30 (Bath) to \$4.35 (Greensville) and, in towns, ranged from \$0.04 (Eastville) to \$3.53 (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, 2019

Adjusted Effective Rate/\$100	Number of Localities		
	Cities	Counties	Towns
\$0.00 to \$1.50	0	9	91
\$1.51 to \$3.00	12	40	4
\$3.01 to \$4.25	26	46	3
Total	38	95	98
Median	\$3.14	\$2.95	\$0.65
1st Quartile	\$2.74	\$2.08	\$0.40
3rd Quartile	\$3.64	\$3.36	\$0.87

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 429,645 in Virginia Beach to 3,040 in Norton. Among counties, the number ranged from 994,469 in Fairfax to 3,050 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, 2019

Valuation Method	Number of Localities		
	Cities	Counties	Total
Loan value	17	54	71
Trade-in value	17	34	51
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, 2019

Ratio	Number of Localities		
	Cities	Counties	Total
20% to 65%	1	5	6
66% to 99%	2	3	5
100%	35	87	122
Total	38	95	133

Department of Taxation's local tax rates survey for tax year 2018.² 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 2018 and 2019. The second column lists whether the locality offers exemptions for low-value automobiles and light trucks. Twenty-one cities, 49 counties and 25 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, 93 counties and the 66 towns that answered the question.

Frequency of PPTRA Methods of Relief, 2019

Valuation Method	Number of Localities		
	Cities	Counties	Towns
Reduced rate (RR)	0	5	7
Specific relief same % (SRSP)	36	85	57
Specific relief declining % (SRDP)	2	3	2
Total	38	93	66

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 2019 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 2018 and 2019. 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, 2019

Percent reported	Number of Localities		
	Cities	Counties	Total
15 - 49.9%	11	53	64
50 - 54.9%	17	14	31
55 - 59.9%	4	4	18
60 - 64.9%	3	3	6
65 - 70%	0	0	0
No answer	3	21	24
Total	38	95	133
Median	51.0%	39.2%	44.0%
1st quartile	46.8%	34.6%	37.0%
3rd quartile	53.9%	50.0%	52.0%

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 2019 was 51.0 percent of the total tax, while the first quartile was 46.8 percent and the third quartile was 53.9 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 39.2 percent, with the first and third quartiles being 34.6 percent and 50.0 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 2019. 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, 29 cities reported levying a tax between \$501 and \$1,000 before the PPTRA credit was factored in, while 1 reported levying taxes of \$1,001 or more and 4 reported levying taxes of \$500 or less. The median tax levied for all cities was \$808. Most PPTRA credits, 22 of the 34 reported, were between \$251 and \$500. The median credit was \$389. Most of the resulting taxpayer liabilities in cities were also between \$251 and \$500, with the median at \$399.

Among counties, original tax liabilities ranged from \$251 to over \$1,000. The median of the tax was \$720. Most counties gave credits in the \$251 to \$500 range, though about one-third provided a credit in the \$0 to \$250 range. The median credit among counties was \$274. Thirty-nine counties collected between \$251 and \$500 after the PPTRA

Total Tax, State Credit and Tax Liability for a \$20,000 Vehicle in Cities and Counties, 2019

Amount	Number of Localities					
	Cities			Counties		
	Tax	Credit	Liability	Tax	Credit	Liability
\$0- \$250	0	6	4	1	32	13
\$251-\$500	4	22	26	20	38	39
\$501-\$750	11	6	4	30	3	20
\$751-\$1,000	18	0	0	32	0	0
Over \$1,000	1	0	0	1	0	1
No answer	4	4	4	11	22	22
Total	38	38	38	95	95	95
Median	\$808	\$389	\$399	\$720	\$274	\$437
1st quartile	\$635	\$297	\$318	\$506	\$199	\$324
3rd quartile	\$895	\$457	\$449	\$840	\$377	\$510

tax credit was figured in. For counties, the median taxpayer liability after allowing for the credit was \$437.

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, 73 counties, and 23 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 9,605 beneficiaries of the high-mileage adjustment in cities, with the amount of revenue foregone totaling \$563,465. Among localities that provided both number of beneficiaries and revenues foregone, this amounted to an average reduction per beneficiary of \$58.66. In counties, the number of beneficiaries of the adjustment reported was 30,341. The amount of foregone revenue reported was \$1,313,558. The average reduction per beneficiary for those reporting both figures was \$43.29.

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 2019. 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-eight cities and 78 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 75 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 48 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, 2019

Item	Number of Localities		
	Cities	Counties	Towns
Heavy tools and machinery	38	94	48
Computer hardware	38	93	46
Generating equipment	27	60	30

Table 9.9 displays tax rates on research and development, business furniture and fixtures, and biotechnology equipment for cities, counties and 46 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, 2019

Item	Number of Localities		
	Cities	Counties	Towns
Research and development	28	63	26
Furniture and fixtures	38	94	45
biotechnology equipment	26	45	16

Table 9.10 displays tax rates on computer hardware in data centers, farm equipment, and livestock for cities, counties and 17 respondent towns. The text table below shows how many localities report a tax rate for each category.

Taxes on Computer Hardware in Data Centers, Livestock, and Farm Equipment, 2019

Item	Number of Localities		
	Cities	Counties	Towns
Computer Hardware	21	38	8
Livestock	1	8	3
Farm equipment	4	17	14

Table 9.11 displays tax rates on boats and aircraft for cities, counties, and 53 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, 2019

Item	Number of Localities		
	Cities	Counties	Towns
Boats over five tons	30	76	45
Pleasure boats	31	86	50
Aircraft	17	75	30

Table 9.12 displays tax rates on antique motor vehicles, recreational vehicles, and mobile homes for cities, counties, and 66 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, 2019

Item	Number of Localities		
	Cities	Counties	Towns
Antique motor vehicles	14	37	39
Recreational vehicles	38	89	44
Mobile homes	32	95	61

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 29 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, 2019

Item	Number of Localities		
	Cities	Counties	Towns
Horse trailers	24	89	27
Special fuel vehicles	15	29	12
Electric vehicles	17	37	17



Table 9.1
Tangible Personal Property Tax General Information, 2019

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	5.33	10/05	1/1	Yes	All	All but MH	132,416	7,057
Bristol	2.60	12/05	1/1	Yes	All	None	15,199	790
Buena Vista	5.85	06/05; 12/05	1/1	No	All	None	3,625	326
Charlottesville	4.20	06/05; 12/05	1/1	Yes	All	All but B, MH	...	...
Chesapeake ^a	4.00	06/05	1/1	Yes	All	All but B, MH	...	...
Colonial Heights	3.50	06/05; 12/05	1/1	Yes	All	None	...	...
Covington	3.08	06/05; 12/05	1/1	Yes	All	None	4,024	454
Danville	3.50	06/05; 12/05	1/1	Yes	All	All but MH, Tr	54,416	3,032
Emporia	5.00	07/01	1/1	Yes	All	All but B, C	6,435	619
Fairfax	4.13	10/05	1/1	Yes	All	BMV/MC/MV/RV/T	26,132	4,546
Falls Church	5.00	05/01; 10/05	1/1	Yes	All	All but MH	...	...
Franklin	4.50	12/05	1/1	No	All	All but MH, Tr	10,093	574
Fredericksburg ^b	3.40	05/15; 11/15	1/1	Yes	All	All but C, MH	...	...
Galax ^c	2.25	12/05	1/1	Yes	All	None	...	...
Hampton	4.50	06/05; 12/05	1/1	Yes	All	All	109,778	9,411
Harrisonburg	3.50	12/05	1/1	No	All	None	27,630	3,652
Hopewell	3.50	02/15	1/1	No	All	All but MH	...	...
Lexington	4.25	06/05; 12/05	1/1	No	All	All but MH	5,123	511
Lynchburg	3.80	06/05; 12/05	1/1	Yes	All	All but MH	46,782	2,285
Manassas	3.60	10/05	1/1	No	All	None	...	...
Manassas Park	3.50	10/05	1/1	Yes	All	None	13,087	902
Martinsville	2.30	12/05	1/1	No	All	None	...	...
Newport News	4.50	06/05; 12/05	1/1	No	All	All	...	...
Norfolk	4.33	06/05	1/1	No	All	All but B, MH	191,487	12,858
Norton	2.05	10/15	1/1	No	All	None	4,191	316
Petersburg	4.90	06/10	1/1	No	MV	All but MH	...	...
Poquoson	4.15	06/05; 12/05	1/1	No	All	All	...	...
Portsmouth	5.00	06/05	1/1	No	All	All	...	...
Radford	2.44	then monthly 12/05	1/1	No	All	None	11,353	401
Richmond	3.70	06/05	1/1	No	All	All but B, C, MH	...	...
Roanoke	3.45	05/31	1/1	Yes	All	All but B	140,453	10,362
Salem	3.25	05/31	1/1	No	All	All but B, MH	18,996	2,132
Staunton	2.90	12/05	1/1	No	All	None	17,708	2,648
Suffolk	4.25	12/05	1/1	No	All	All but B	...	...
Virginia Beach	4.00	06/05; 12/05	1/1	Yes	All	All but B, MH	509,371	23,897
Waynesboro	5.00	12/05	1/18	No	All	None	1,149	960
Williamsburg	3.50	12/01	1/1	No	All	None	5,547	842
Winchester ^d	4.80	Monthly cycle	1/1	Yes	MV	All but B, MH	29,875	5,016
Counties (Note: All counties responded to the survey.)								
Accomack ^e	3.63	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	...	...
Alleghany	2.98	12/05	1/1	No	All	None	10,443	754
Amelia	4.20	12/05	1/1	Yes	All	None	8,835	...
Amherst	3.45	12/05	1/1	No	All	None	46,765	1,213

... 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, 2019 (continued)

	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 ^s	Categories of Property for Which Proration Offered*	Number of Accounts	
Locality							All	Business Only
Counties (continued)								
Appomattox	3.35	06/05; 12/05	1/1	No	All	MH	12,305	...
Arlington ^f	5.00	10/5	1/1	No	MV	All	309,381	23,424
Augusta	2.50	12/05	1/1	Yes	All	None	57,686	2,386
Bath	0.35	12/05	1/1	No	All	None	4,052	602
Bedford	2.35	12/05	1/1	No	All	All but B, MH	...	4,694
Bland	2.29	12/05	1/1	No	All	None	...	...
Botetourt	2.71	11/01	1/1	Yes	All	All but B, MH	...	917
Brunswick	3.65	12/05	1/1	No	All	None	11,675	489
Buchanan	1.95	05/01	1/1	No	All	None	42,267	1,383
Buckingham	4.05	12/05	1/1	Yes	All	None	12,283	759
Campbell	4.40	12/05	1/1	No	All	None	64,163	...
Caroline ^g	3.80	06/05; 12/05	1/1	Yes	All	All but MH	26,748	2,484
Carroll	1.95	12/05	1/1	Yes	All	None	24,539	1,698
Charles City	3.75	12/05	1/1	No	All	None	...	...
Charlotte	3.95	12/05; 06/05	1/1	Yes	All	None	...	...
Chesterfield ^h	3.60	06/05	1/1	Yes	All	BMV/MC/MV/RV/T	...	...
Clarke	4.50	06/05; 12/05	1/1	Yes	All	All but C, MH	...	...
Craig	3.50	12/05	1/1	Yes	All	None	...	...
Culpeper	3.50	12/05	1/1	No	All	All but B, MH	42,392	4,928
Cumberland	4.50	11/15	1/1	Yes	All	MH	35,404	6,475
Dickenson	1.85	12/05	1/1	Yes	All	None	...	...
Dinwiddie	4.75	06/05; 12/05	1/1	Yes	All	All but MH	29,482	1,769
Essex	4.00	06/05; 12/05	1/1	Yes	All	None	19,869	1,428
Fairfax	4.57	10/05; 02/15	1/1	Yes	All	BMV/MC/MV/RV/T	1,065,620	49,071
Fauquier	4.65	10/05	1/1	No	All	All but B, MH	61,002	4,522
Floyd	2.95	12/05	1/1	Yes	All	None	11,510	987
Fluvanna	4.35	06/05 ;12/05	1/1	Yes	All	None	21,663	...
Franklin	2.46	05/01	1/1	Yes	All	None	52,274	4,336
Frederick	4.86	06/05; 12/05	1/1	Yes	All	All	...	...
Giles	2.02	12/05	1/1	Yes	All	None	13,512	1,024
Gloucester	2.95	06/30; 12/05	1/1	No	All	None	...	...
Goochland	3.95	06/05; 12/05	1/1	No	All	All but B, MH	...	...
Grayson ⁱ	1.75	06/05	1/1	Yes	All	None	12,220	420
Greene	5.00	06/05; 12/5	1/1	Yes	All	None	...	...
Greensville	5.00	12/05	1/1	Yes	All	None	13,695	1,267
Halifax	3.85	12/05	1/1	Yes	All	None	...	...
Hanover	3.57	02/05	1/1	Yes	All	All but B, MH	93,763	5,314
Henrico	3.50	06/05; 12/05	1/1	Yes	All	All but B, MH	418,875	20,026
Henry	1.55	12/05	1/1	No	All	None	39,496	1,832
Highland	2.50	12/05	1/1	No	All	None	2,316	203
Isle of Wight	4.50	06/05; 08/05; 12/05	1/1	Yes	All	All	...	...
James City	4.00	06/05; 12/05	1/1	No	All	All but MH	...	...
King & Queen	3.94	12/05	1/1	Yes	All	None	...	...
King George	3.50	06/05; 12/05	1/1	No	All	None	...	...
King William	3.65	12/05	1/1	No	All	None	13,592	426

... 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, 2019 (continued)

	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	
Locality							All	Business Only
Counties (continued)								
Lancaster	2.04	12/05	1/1	Yes	All	None	11,258	555
Lee	2.00	12/05	1/1	No	All	None	27,164	1,719
Loudoun	4.20	05/05; 06/05; 10/05; 12/05	1/1	Yes	All	All but MH	243,898	26,151
Louisa	2.43	12/05	1/1	No	All	None	30,182	1,556
Lunenburg	3.80	06/05; 12/05	1/1	Yes	All	None	10,843	638
Madison	3.60	12/05	1/1	No	All	None	...	...
Mathews	3.70	12/05	1/1	No	All	C/MC/MV/T	...	...
Mecklenburg	3.36	12/05; 06/05	1/1	No	All	None	27,878	...
Middlesex	3.50	12/05	1/1	Yes	All	None	...	...
Montgomery	2.55	12/05	1/1	Yes	All	All but MH	71,828	4,957
Nelson	3.45	06/05; 12/05	1/1	Yes	All	All but B	24,604	547
New Kent	3.75	12/05	1/1	Yes	All	MH	16,997	-
Northampton	3.90	12/05	1/1	Yes	All	All but B	22,823	1,259
Northumberland	3.60	12/05	1/1	Yes	All	None	12,817	725
Nottoway	3.75	12/05	12/05	No	All	None	9,986	471
Orange	3.75	12/05	1/1	Yes	All	None	28,980	1,182
Page	4.59	06/05; 12/05	1/1	Yes	All	All	32,234	1,461
Patrick	1.71	12/05	1/1	No	All	None	14,300	...
Pittsylvania	9.00	06/20; 12/20	1/1	Yes	All	None	46,024	2,294
Powhatan	3.60	06/05; 11/05	1/1	Yes	All	All but B, MH	22,890	1,562
Prince Edward	4.50	12/05	1/1	No	All	None	15,220	685
Prince George	4.25	06/05	1/1	No	All	All but B, MH	23,617	1,454
Prince William	3.70	10/05	1/1	No	All	All but B	...	...
Pulaski	2.35	10/15	1/1	Yes	All	None	27,774	2,063
Rappahannock	4.45	12/05	1/1	Yes	All	None	6,092	-
Richmond	3.75	12/05	1/1	No	All	None	4,981	438
Roanoke	3.50	05/31	1/1	Yes	All	All but B, MH	77,905	4,011
Rockbridge	4.25	10/05	1/1	No	All	All	21,660	1,589
Rockingham	3.00	12/05	1/1	No	All	None	65,500	...
Russell	1.95	11/25	1/1	Yes	All	None	...	...
Scott	1.40	11/20	1/1	No	All	None	12,096	503
Shenandoah	3.90	06/05; 12/05	1/1	Yes	All	None	69,141	2,589
Smyth	2.30	12/05	1/1	Yes	All	None	20,548	1,201
Southampton	5.00	12/05	1/1	Yes	All	All	14,144	548
Spotsylvania	6.55	06/05; 12/05	1/1	No	All	All	...	...
Stafford	6.46	06/05; 12/05	1/1	Yes	All	All	100,246	6,082
Surry	4.00	12/05	1/1	Yes	All	None	5,644	338
Sussex	4.85	12/05	1/1	Yes	All	None	13,625	160
Tazewell	2.00	12/05	1/1	Yes	All	None	...	...
Warren	4.00	06/05; 12/05	1/1	Yes	All	All	59,350	2,071
Washington	1.70	11/20	1/1	Yes	All	None	38,501	1,950
Westmoreland	3.25	12/05	1/1	Yes	All	None	36,845	2,576
Wise ^l	1.65	10/31	1/1	Yes	All	None	47,376	5,038
Wythe	2.32	12/05	1/1	No	All	None	47,320	3,780
York ^k	4.00	06/25; 12/05	1/1	Yes	All	All but MH	120,664	25,640

... 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, 2019 (continued)

	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	
Locality							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	9,859	...
Accomac	0.15	12/06	1/1	No	All	All	...	...
Altavista	2.00	12/05	1/1	Yes	All	None	4,209	...
Appomattox	0.55	10/15	1/1	No	All	None	...	...
Ashland [†]	0.77	01/15	1/1	No	All	None	...	...
Bedford	1.06	12/05	1/1	No	All	MV	4,857	487
Berryville	1.25	06/05; 12/05	1/1	No	All	All but Tr	...	...
Big Stone Gap	0.62	12/05	1/1	No	All	None	...	...
Blackstone	0.85	12/15	1/1	No	All	None	...	...
Bluefield	0.60	12/05	1/1	No	All	None	3,419	...
Boones Mill	0.40	02/28	1/1	No	All	None	...	...
Boyce	0.06	12/05	1/1	No	MV	MC/MV/Tr/T	...	...
Boydton	0.88	01/01	1/1	No	All	None	...	...
Bridgewater	0.75	12/05	1/1	No	All	None	3,269	150
Broadway	0.51	12/05	1/1	No	All	None	...	...
Brookneal	1.70	12/05	1/1	No	All	None	...	...
Buchanan	0.32	12/05	1/1	No	All	None	...	...
Cape Charles	2.00	12/05	1/1	No	All	All	...	...
Charlotte Ct House	1.00	12/05	1/1	No	All	None	...	...
Chase City	1.65	01/31	1/1	Yes	All	None	...	...
Chatham	4.50	12/05	1/1	No	All	None	844	123
Chincoteague	0.85	12/05	1/1	No	All	All but C, MH, RV	...	...
Christiansburg	0.45	12/05	1/1	No	All	All but BMV, MH	20,067	1,626
Clarksville	1.65	02/01	7/1	Yes	All	None	...	...
Clifton Forge	3.35	12/05	1/1	No	All	None	...	...
Clintwood	0.30	12/05	1/1	No	All	None	...	...
Coeburn	0.40	12/05	1/1	No	All	None	...	...
Colonial Beach	3.20	12/05	1/1	No	All	None	...	...
Courtland	1.14	03/01	1/1	No	All	All	...	...
Culpeper	1.00	01/31	1/1	No	All	None	...	...
Damascus	0.52	11/20	1/1	No	All	None	...	...
Dillwyn	0.28	12/05	1/1	No	All	None	444	...
Drakes Branch	0.37	02/15	7/1	No	MV	None	...	...
Dublin	0.50	12/05	1/1	Yes	All	None	1,365	118
Eastville	0.05	12/05	1/1	No	All	None	...	...
Edinburg	1.08	06/05; 12/05	1/1	No	All	None	...	...
Elkton	0.46	12/05	1/1	No	All	None	...	...
Farmville ^m	1.50	12/15	1/1	No	All	None	...	...
Floyd	0.25	12/05	1/1	No	All	None	...	...
Front Royal	0.64	06/05; 12/05	1/1	No	All	All	11,363	...
Glasgow	0.85	12/05	1/1	No	All	None	...	...
Gordonsville	0.99	12/05	1/1	Yes	All	None	...	...
Gretna	2.25	12/05	1/1	No	All	None	...	...
Grottoes	0.38	12/05	1/1	No	MV	None	...	...
Hamilton	1.10	10/05	1/1	Yes	All	None	744	77
Haymarket	0.60	04/30	1/1	No	All	None	...	...
Haysi	0.40	12/05	1/1	No	All	None	...	...
Hillsville	0.72	12/05	1/1	No	All	None	...	...
Hurt	3.50	12/05	1/1	No	All	None	...	...
Independence	0.63	12/05	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.

* 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.[†] 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, 2019 (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)								
Ivor	0.60	02/01	1/1	No	All	All	202	26
Kenbridge	1.44	06/05; 12/05	1/1	No	All	None	...	...
Keysville	0.60	12/05	7/1	Yes	All	None	...	...
Kilmarnock	0.16	12/05	1/1	No	All	None	...	...
La Crosse	1.05	01/05	1/1	No	MV	None	...	...
Lawrenceville	1.80	01/05	1/1	No	All	None	...	...
Lebanon	0.75	12/12	1/1	No	All	None	...	...
Leesburg	1.00	10/05	1/1	No	All	None	...	...
Louisa	0.71	01/15	1/1	No	All	None	1,834	64
Luray	0.62	06/05; 12/05	1/1	No	All	None	3,231	194
Marion	0.35	12/15	1/1	No	All	None	...	...
Middleburg	1.00	12/05	1/1	No	All	None	...	...
Mineral	0.48	01/15	1/1	No	All	None	...	...
Mount Jackson	0.80	01/31	1/1	No	All	None	...	...
Narrows	1.15	12/05	1/1	Yes	All	None	...	...
New Market	0.80	06/05; 12/05	1/1	No	All	None	...	...
Onancock	2.00	12/05	1/1	Yes	All	All	1,073	125
Orange	0.83	12/05	1/1	No	All	None	3,029	331
Pembroke	0.63	03/05	1/1	Yes	All	None	...	...
Pulaski	0.80	10/15	1/1	No	All	None	9,493	693
Purcellville	1.05	06/05	1/1	No	All	None	...	...
Rocky Mount	0.51	02/28	1/1	No	All	None	5,626	...
Round Hill	1.15	12/05	1/1	No	All	All	...	...
Rural Retreat	0.50	01/05	1/1	No	All	None	...	...
Saint Paul	0.31	12/05	1/1	Yes	All	None	689	30
Saltville	1.26	12/05	1/1	No	All	None	1,170	150
Shenandoah	0.40	06/05; 12/05	1/1	No	All	None	1,558	...
Smithfield	1.00	12/05	1/1	No	All	All	6,536	...
South Boston	2.00	12/05	1/1	No	All	None	...	...
South Hill	1.50	01/05	7/1	No	All	None	...	...
Stanley	0.75	06/05; 12/05	1/1	No	MV	None	1,029	48
Stony Creek	0.60	12/05	1/1	Yes	All	None	123	11
Strasburg	1.11	06/05; 12/05	1/1	Yes	All	None	6,982	480
Tappahannock	1.25	12/05	1/1	No	All	None	...	...
Tazewell	0.60	12/05	1/1	No	All	None	4,726	...
Timberville	0.30	12/31	1/1	No	All	None	...	...
Toms Brook	0.50	06/15; 12/15	1/1	No	All	None	...	...
Urbanna	0.65	12/05	1/1	Yes	All	None	...	...
Victoria	0.98	12/05	1/1	Yes	All	None	...	...
Vinton	1.00	05/31	1/1	Yes	All	All	...	...
Virgilina	0.20	12/05	1/1	No	All	None	...	...
Wakefield	0.86	02/05	1/1	No	All	None	...	...
Warrenton	1.00	12/15	1/1	No	All	BMV/MC/MV/Tr/T	...	...
Warsaw	0.60	12/05	1/1	No	All	None	...	...
West Point	3.52	08/05	1/1	Yes	All	None	2,241	...
Windsor	0.50	12/05	1/1	Yes	All	All	...	...
Wise	0.63	12/05	1/1	No	All	None	3,161	318
Woodstock	0.90	06/05; 12/05	1/1	Yes	All	None	5,782	674
Wytheville	0.28	12/05	1/1	No	All	None	5,284	...

... 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

C: Campers

MH: Mobile Homes

BMV: Business Motor Vehicles

MC: Motorcycles

MV: Motor Vehicles

Tr: Trailers

RV: Recreational Vehicles

T: Trucks

Table 9.1 Tangible Personal Property Tax General Information, 2019 (continued)

[illegible]

Table 9.2
Tangible Personal Property Tax Relief for Elderly and Disabled, 2019

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	20,000	75,000
	Disabled: Tax rate of \$3.55/\$100 on vehicles for handicapped		
Buena Vista	Elderly: Mobile homes taxed as real property	25,000	65,000
	Disabled: Mobile homes taxed as real property		
Danville	Elderly: Percentage deduction based on income	20,000	50,000
	Disabled: Percentage deduction based on income		
Falls Church	Elderly: \$25 tax credit for decal fee (1 vehicle)	20,000	150,000
	Disabled: \$25 tax credit for decal fee (1 vehicle)		
Hampton	Elderly: N/A	N/A	N/A
	Disabled: Discounted tax rate on handicapped-equipped vehicles		
Harrisonburg	Elderly: 100% relief on 1 vehicle	30,000	75,000
	Disabled: 100% relief on 1 vehicle		
Manassas	Elderly: Tax rate of \$0.00001/\$100 on certain vehicles	64,574	340,000
	Disabled: Tax rate of \$0.00001/\$100 on certain vehicles		
Newport News	Elderly: Mobile homes taxed as real property	50,000	200,000
	Disabled: Tax rate of \$1.00/\$100 for vehicles for handicapped; mobile homes taxed as real property		
Norfolk	Elderly: N/A	67,000	350,000
	Disabled: Tax rate of \$3.00/\$100 for vehicles		
Norton	Elderly: Maximum exemption of \$100 on mobile homes	15,000	25,000
	Disabled: Maximum exemption of \$100 on mobile homes		
Suffolk	Elderly: Mobile homes same relief as real property	58,007	256,977
	Disabled: Mobile homes same relief as real property		
Virginia Beach	Elderly: Tax rate of \$3.00/\$100 for 1 vehicle	29,500	70,000
	Disabled: Tax rate of \$3.00/\$100 for 1 vehicle; Disabled veterans get tax rate of \$1.50/\$100		
Williamsburg	Elderly: N/A	N/A	N/A
	Disabled: Vehicles for handicapped are exempt		
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	30,000	100,000
	Disabled: Exemption for handicapped vehicles		
Amherst	Elderly: Mobile homes same relief as real property	50,000	150,000
	Disabled: Mobile homes same relief as real property		
Appomattox	Elderly: Mobile homes get same relief as real property	20,000	100,000
	Disabled: Mobile homes get same relief as real property		
Arlington	Elderly: N/A	N/A	N/A
	Disabled: Vehicles modified for handicapped 50% relief		
Bedford	Elderly: N/A	N/A	N/A
	Disabled: Vehicles modified for handicapped receive lower rate		
Bland	Elderly: Exemption for mobile home	25,000	75,000
	Disabled: Exemption for mobile home		
Buchanan	Elderly: Percentage deduction based on income	25,000	50,000
	Disabled: Percentage deduction based on income		
Caroline	Elderly: Mobile homes get same relief as real property	40,000	85,000
	Disabled: Mobile homes get same relief as real property		
Chesterfield	Elderly: Exemption for mobile home	52,000	350,000
	Disabled: Exemption for mobile home		
Craig	Elderly: Mobile homes get same relief as real property	30,000	90,000
	Disabled: Mobile homes get same relief as real property		
Dinwiddie	Elderly: Up to \$300 based on income and net worth	30,000	75,000
	Disabled: Up to \$300 based on income and net worth		
Fairfax	Elderly: Total exemption	22,000	75,000
	Disabled: Total exemption		

N/A Not applicable.

Table 9.2 Tangible Personal Property Tax Relief for Elderly and Disabled, 2019 (continued)

Locality	Type of Relief or Exemption	Income Limit (\$)	Net Worth Limit (\$)
Counties (continued)			
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	40,000	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: Mobile homes		
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	25,000	65,000
	Disabled: Mobile homes get same relief as real estate		
Powhatan	Elderly: N/A	N/A	N/A
	Disabled: Veterans 100% disabled in service get \$0.00001/\$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	87,073	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	33,000	150,000
	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 1 vehicle exempt		
Stafford	Elderly: N/A	N/A	N/A
	Disabled: 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		
Tazewell	Elderly: Relief on mobile home taxes up to \$300	30,000	75,000
	Disabled: 1 vehicle exempt for veteran disabled in service		

N/A Not applicable.

Table 9.2 Tangible Personal Property Tax Relief for Elderly and Disabled, 2019 (continued)

Locality	Type of Relief or Exemption	Income Limit (\$)	Net Worth Limit (\$)
Counties (continued)			
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: Mobile homes subject to income/worth limits Disabled: Mobile homes subject to income/worth limits	28,779	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
Haysi	Elderly: N/A Disabled: Disabled veterans (service connected) exempt	N/A	N/A
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, 2019

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
Cities (All counties responded to the survey.)								
Alexandria ^a	\$5.33	TV/ Clean	87	100	\$4.64	47	127,337	7,057
Bristol	\$2.60	TV/ Clean	87	100	\$2.26	56	14,255	843
Buena Vista	\$5.85	TV/ Clean	87	80	\$4.07	98	8,778	197
Charlottesville	\$4.20	TV/ Clean	87	100	\$3.65	73	...	...
Chesapeake	\$4.00 ^b	LV/ Clean	78	100	\$3.14	82	270,000	49,000
Colonial Heights	\$3.50	LV/ Average	78	100	\$2.74	83	...	...
Covington	\$3.08	RV/ Average	100	100	\$3.08	92	6,609	563
Danville	\$3.50	TV/ Clean	87	100	\$3.05	52	...	...
Emporia	\$5.00	LV/ Clean	78	100	\$3.92	70	5,027	299
Fairfax	\$4.13	TV/ Clean	87	100	\$3.59	81	22,954	1,379
Falls Church	\$5.00	TV/ Clean	87	100	\$4.35	66	...	...
Franklin	\$4.50	TV/ Clean	87	100	\$3.92	94	14,361	1,243
Fredericksburg	\$3.40	RV/ Clean	100	90	\$3.06	63	...	...
Galax	\$2.25	LV/ Average	78	100	\$1.76	...	...	...
Hampton	\$4.50	LV/ Clean	78	100	\$3.53	44	123,667	6,782
Harrisonburg	\$3.50	TV/ Clean	87	100	\$3.05	55	34,910	6,531
Hopewell	\$3.50	LV/ Clean	78	100	\$2.74	14	29,744	4,164
Lexington	\$4.25	TV/ Clean	87	100	\$3.70	99	4,351	202
Lynchburg	\$3.80	TV/ Clean	87	100	\$3.31	44	62,757	6,023
Manassas	\$3.60	TV/ Clean	87	100	\$3.13	...	...	...
Manassas Park	\$3.50	TV/ Average	87	100	\$3.05	...	18,626	622
Martinsville	\$2.30	LV/ ...	78	100	\$1.80	34	...	...
Newport News	\$4.50	LV/ Clean	78	100	\$3.53	49	...	...
Norfolk	\$4.33	LV/ Clean	78	100	\$3.40	55	179,613	12,342
Norton	\$2.05	TV/ Clean	87	100	\$1.78	95	3,040	...
Petersburg	\$4.90	LV/ Clean	78	100	\$3.84	94	...	...
Poquoson	\$4.15	LV/ Clean	78	100	\$3.25	86	12,472	629
Portsmouth	\$5.00	LV/ Average	78	100	\$3.92	100	...	...
Radford	\$2.44	TV/ Clean	87	100	\$2.12	60	8,558	548
Richmond	\$3.70	TV/ Clean	87	100	\$3.22	77	...	...
Roanoke	\$3.45	LV/ Clean	78	100	\$2.71	52	101,250	13,740
Salem	\$3.25	LV/ Clean	78	100	\$2.55	35	30,920	3,603
Staunton	\$2.90	RV/ Clean	100	100	\$2.90	37	17,708	1,205
Suffolk	\$4.25	LV/ Clean	78	100	\$3.33	73	98,029	...
Virginia Beach	\$4.00	LV/ Clean	78	100	\$3.14	80	429,645	2,297
Waynesboro	\$5.00	RV/ Clean	100	50	\$2.50	100	20,432	1,105
Williamsburg	\$3.50	LV/ ...	78	100	\$2.74	54	6,724	314
Winchester	\$4.80	TV/ Clean	87	100	\$4.18	86	24,843	2,771
City: nominal and adjusted effective tax rates per \$100								
Median	\$3.90				\$3.14			
First Quartile	\$3.46				\$2.74			
Third Quartile	\$4.50				\$3.64			
Maximum	\$5.85				\$4.64			
Minimum	\$2.05				\$1.76			
Counties (All counties responded to the survey.)								
Accomack	\$3.63 ^c	LV/ Clean	78	100	\$2.85	70	42,814	-
Albemarle	\$4.28	TV/ Clean	87	100	\$3.72	90	...	...
Alleghany	\$2.98	LV/ Clean	78	100	\$2.34	85	17,711	1,300
Amelia	\$4.20	LV/ Average	78	100	\$3.29	80	22,588	...
Amherst	\$3.45	TV/ Clean	87	100	\$3.00	58	35,594	2,219

* 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 Metompin, Atlantic, Pungoteague and Lee.

Table 9.3 Tangible Personal Property Tax for Automobiles and Trucks of Less than two Tons, 2019 (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	\$3.35	TV/ Clean	87	100	\$2.91	...	18,711	...
Arlington	\$5.00	LV/ Clean	78	100	\$3.92	56	192,530	6,573
Augusta	\$2.50	LV/ Average	78	100	\$1.96	54	88,208	10,327
Bath	\$0.35	TV/ Average	87	100	\$0.30	30	...	...
Bedford	\$2.35	TV/ Clean	87	100	\$2.04	70	102,149	...
Bland	\$2.29	LV/ Clean	78	100	\$1.80	...	...	...
Botetourt	\$2.71	LV/ Clean	78	100	\$2.13	86	60,763	14,570
Brunswick	\$3.65	LV/ Clean	78	100	\$2.86	75	20,979	1,555
Buchanan	\$1.95	LV/ Average	78	100	\$1.53	55	32,244	1,217
Buckingham	\$4.05	TV/ Clean	87	100	\$3.52	71	17,089	1,036
Campbell	\$4.40	RV/ Average	100	50	\$2.20	0	61,185	...
Caroline	\$3.80	TV/ Clean	87	100	\$3.31	70	39,913	3,126
Carroll	\$1.95	LV/ Clean	78	100	\$1.53	71	34,682	1,811
Charles City	\$3.75	LV/ Average	78	95	\$2.79	...	...	...
Charlotte	\$3.95	TV/ Clean	87	100	\$3.44	75	14,961	1,301
Chesterfield	\$3.60	LV/ Clean	78	100	\$2.82	96	...	...
Clarke	\$4.50	TV/ Average	87	100	\$3.91	90	...	...
Craig	\$3.50	LV/ Clean	78	100	\$2.74	82	5,581	...
Culpeper	\$3.50	TV/ Clean	87	100	\$3.05	51	59,489	5,994
Cumberland	\$4.50	TV/ Clean	87	100	\$3.92	90	16,844	472
Dickenson	\$1.85	LV/ Average	78	100	\$1.45	90	...	...
Dinwiddie	\$4.75	LV/ Clean	78	100	\$3.73	67	39,516	1,748
Essex	\$4.00	TV/ Clean	87	100	\$3.48	67	11,341	...
Fairfax	\$4.57	TV/ Clean	87	100	\$3.98	66	994,469	37,564
Fauquier	\$4.65	LV/ Average	78	100	\$3.65	73	91,104	9,110
Floyd	\$2.95	LV/ ...	78	100	\$2.31	...	17,407	1,282
Fluvanna	\$4.35	TV/ Clean	87	100	\$3.78	80	20,570	...
Franklin	\$2.46	LV/ Clean	78	95	\$1.83	80	73,583	13,149
Frederick	\$4.86	TV/ Clean	87	100	\$4.23	72	...	...
Giles	\$2.02	RV/ Clean	100	100	\$2.02	34	16,011	725
Gloucester	\$2.95	RV/ Clean	100	100	\$2.95	...	...	...
Goochland	\$3.95	TV/ Average	87	100	\$3.44	80	37,826	6,464
Grayson	\$1.75	LV/ Clean	78	100	\$1.37	59	16,815	995
Greene	\$5.00	LV/ Average	78	100	\$3.92	90	...	...
Greensville	\$5.00	TV/ Clean	87	100	\$4.35	76	10,378	420
Halifax	\$3.85	LV/ Average	78	100	\$3.02	...	...	...
Hanover	\$3.57	TV/ Clean	87	100	\$3.11	80	139,637	13,103
Henrico	\$3.50	LV/ Clean	78	100	\$2.74	51	398,849	47,601
Henry	\$1.55	LV/ Average	78	100	\$1.22	41	71,049	5,574
Highland	\$2.50	LV/ Clean	78	100	\$1.96	...	3,050	...
Isle of Wight	\$4.50	LV/ Clean	78	100	\$3.53	45	56,908	2,770
James City	\$4.00	LV/ Average	78	100	\$3.14	53	...	...
King & Queen	\$3.94	TV/ Clean	87	100	\$3.43	80	8,963	...
King George	\$3.50	TV/ Clean	87	100	\$3.05	86	39,410	667
King William	\$3.65	TV/ Average	87	100	\$3.18	83	19,496	1,434
Lancaster	\$2.04	LV/ Clean	78	100	\$1.60	57	14,426	936
Lee	\$2.00	LV/ Average	78	100	\$1.57	61	19,351	17,612
Loudoun	\$4.20	LV/ Clean	78	100	\$3.29	70	296,034	19,302
Louisa	\$2.43	TV/ Clean	87	100	\$2.11	...	42,529	2,655
Lunenburg	\$3.80	TV/ Clean	87	100	\$3.31	70	15,584	668
Madison	\$3.60	TV/ Average	87	100	\$3.13	81	...	...
Mathews	\$3.70	TV/ Clean	87	100	\$3.22	83	...	...
Mecklenburg	\$3.36	LV/ Clean	78	100	\$2.64	26	33,519	...
Middlesex	\$3.50	TV/ Clean	87	100	\$3.05	61	...	...
Montgomery	\$2.55	TV/ Clean	87	100	\$2.22	64	86,992	5,043

* 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, 2019 (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	18,506	1,182
New Kent	\$3.75	LV/ Average	78	100	\$2.94	56	23,167	1,861
Northampton	\$3.90	LV/ Average	78	100	\$3.06	...	14,295	...
Northumberland	\$3.60	RV/ Average	100	40	\$1.44	48	21,932	700
Nottoway	\$3.75	LV/ Clean	78	100	\$2.94	43	13,662	947
Orange	\$3.75	TV/ Clean	87	100	\$3.26	33	27,212	990
Page	\$4.59	LV/ Clean	78	100	\$3.60	...	33,368	1,689
Patrick	\$1.71	TV/ Clean	87	100	\$1.49	1	14,400	...
Pittsylvania	\$9.00	TV/ ...	87	30	\$2.35	69	79,344	3,961
Powhatan	\$3.60	LV/ Clean	78	100	\$2.82	84	48,575	9,547
Prince Edward	\$4.50	LV/ Clean	78	100	\$3.53	73	...	...
Prince George	\$4.25	LV/ Clean	78	100	\$3.33	55	39,226	2,517
Prince William	\$3.70	TV/ Clean	87	100	\$3.22	85	...	...
Pulaski	\$2.35	TV/ Clean	87	100	\$2.04	78	31,900	...
Rappahannock	\$4.45	LV/ Average	78	100	\$3.49	90	11,192	...
Richmond	\$3.75	LV/ ...	78	100	\$2.94	59	8,954	1,467
Roanoke	\$3.50	LV/ Clean	78	100	\$2.74	68	120,626	1,731
Rockbridge	\$4.25	LV/ Clean	78	100	\$3.33	73	30,839	1,800
Rockingham	\$3.00	LV/ Clean	78	100	\$2.35	20	112,000	...
Russell	\$1.95	LV/ Clean	78	100	\$1.53	55	...	...
Scott	\$1.40	LV/ ...	78	100	\$1.10	45	15,781	...
Shenandoah	\$3.90	TV/ Clean	87	100	\$3.39	69	62,137	1,910
Smyth	\$2.30	LV/ Average	78	100	\$1.80	52	27,579	1,839
Southampton	\$5.00	LV/ Clean	78	100	\$3.92	62	23,077	1,015
Spotsylvania	\$6.55	RV/ Average	100	50	\$3.28	75	...	...
Stafford	\$6.46	RV/ Clean	100	40	\$2.58	75	162,189	18,426
Surry	\$4.00	LV/ Clean	78	100	\$3.14	54	5,680	205
Sussex	\$4.85	LV/ Clean	78	100	\$3.80	58	8,200	...
Tazewell	\$2.00	LV/ Clean	78	100	\$1.57	62	...	...
Warren	\$4.00	TV/ Clean	87	100	\$3.48	49	48,513	2,408
Washington	\$1.70	LV/ Average	78	100	\$1.33	80	44,000	1,898
Westmoreland	\$3.25	LV/ Clean	78	100	\$2.55	68	23,693	10,329
Wise	\$1.65	LV/ Clean	78	100	\$1.29	32	36,019	1,748
Wythe	\$2.32	LV/ Average	78	100	\$1.82	40	31,759	...
York	\$4.00	LV/ Clean	78	100	\$3.14	71	58,766	3,107
County: nominal and adjusted effective tax rates per \$100								
Median	\$3.65				\$2.95			
First Quartile	\$2.53				\$2.08			
Third Quartile	\$4.20				\$3.36			
Maximum	\$9.00				\$4.35			
Minimum	\$0.35				\$0.30			
City and county: nominal and adjusted effective tax rates per \$100								
Median	\$3.70				\$3.05			
First Quartile	\$2.95				\$2.31			
Third Quartile	\$4.25				\$3.44			
Maximum	\$9.00				\$4.64			
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, 2019 (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	6,706	...
Altavista	\$2.00	RV/ Average	100	50	\$1.00	17	3,766	...
Appomattox	\$0.55	RV/ ...	100	100	\$0.55	55	...	...
Ashland	\$0.77	LV/ ...	78	100	\$0.60	83	...	...
Bedford	\$1.06	TV/ Average	87	100	\$0.92	36	4,210	...
Berryville	\$1.25	TV/ ...	87	100	\$1.09	43	2,997	...
Big Stone Gap	\$0.62	LV/ ...	78	100	\$0.49	60	...	...
Blackstone	\$0.85	LV/ ...	78	100	\$0.67	80	...	...
Bluefield	\$0.60	LV/ ...	78	100	\$0.47	65	...	...
Boones Mill	\$0.40	LV/ ...	78	100	\$0.31	85	295	...
Boyce	\$0.06	TV/ ...	87	100	\$0.05	100	...	...
Boydton	\$0.88	LV/ ...	78	100	\$0.69	80	...	...
Bridgewater	\$0.75	LV/ ...	78	100	\$0.59	90	...	...
Broadway	\$0.51	LV/ ...	78	100	\$0.40	...	...	...
Brookneal	\$1.70	RV/ ...	100	50	\$0.85	85	...	...
Buchanan	\$0.32	LV/ ...	78	100	\$0.25	99	...	...
Cape Charles	\$2.00	LV/ ...	78	100	\$1.57	60	...	...
Charlotte Court House	\$1.00	TV/ ...	87	100	\$0.87	...	...	...
Chase City	\$1.65	LV/ ...	78	100	\$1.29	75	...	...
Chatham	\$4.50	LV/ ...	78	100	\$3.53	90	1,002	70
Chincoteague	\$0.85	LV/ ...	78	100	\$0.67	...	...	...
Christiansburg	\$0.45	LV/ Clean	78	100	\$0.35	52	24,682	1,639
Clarksville	\$1.65	LV/ ...	78	100	\$1.29	50	...	...
Clifton Forge	\$3.35	LV/ ...	78	50	\$1.31	98	...	...
Clintwood	\$0.30	LV/ Average	78	100	\$0.24	90	...	...
Coeburn	\$0.40	LV/ ...	78	100	\$0.31	75	...	...
Colonial Beach	\$3.20	LV/ ...	78	100	\$2.51	80	...	...
Courtland	\$1.14	LV/ ...	78	100	\$0.89	...	...	...
Culpeper	\$1.00	TV/ Average	87	100	\$0.87	55	19,612	1,511
Damascus	\$0.52	LV/ ...	78	100	\$0.41	80	...	...
Dillwyn	\$0.28	TV/ ...	87	100	\$0.24	...	...	...
Drakes Branch	\$0.37	TV/ ...	87	100	\$0.32	95	...	...
Dublin	\$0.50	TV/ ...	87	100	\$0.44	95	2,047	57
Eastville	\$0.05	LV/ ...	78	100	\$0.04	90	...	...
Edinburg	\$1.08	RV/ ...	100	100	\$1.08	80	...	...
Elkton	\$0.46	LV/ ...	78	100	\$0.36	...	...	...
Farmville	\$1.50	LV/ ...	78	100	\$1.18	...	...	...
Floyd	\$0.25	LV/ ...	78	100	\$0.20	2	...	...
Front Royal	\$0.64	TV/ ...	87	100	\$0.56	98	17,847	868
Glasgow	\$0.85	LV/ ...	78	100	\$0.67	...	...	...
Gordonsville	\$0.99	TV/ ...	87	100	\$0.86	62	...	...
Gretna	\$2.25	TV/ ...	87	30	\$0.59	100	850	183
Grottoes	\$0.38	LV/ ...	78	100	\$0.30
Hamilton	\$1.10	LV/ ...	78	100	\$0.86	80	566	21
Haymarket	\$0.60	TV/ ...	87	100	\$0.52

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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, 2019 (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)								
Haysi	\$0.40	LV/ ...	78	100	\$0.31	96	...	...
Hillsville	\$0.72	LV/ ...	78	100	\$0.56	...	...	...
Hurt	\$3.50	TV/ ...	87	100	\$3.05	...	...	...
Independence	\$0.63	LV/ ...	78	100	\$0.49	40	...	...
Ivor	\$0.60	LV/ ...	78	100	\$0.47	98	...	...
Kenbridge	\$1.44	TV/ ...	87	100	\$1.25	80	...	...
Keysville	\$0.60	TV/ ...	87	100	\$0.52	100	...	...
Kilmarnock	\$0.16	LV/ ...	78	100	\$0.13	70	...	...
La Crosse	\$1.05	LV/ ...	78	100	\$0.82	90	...	...
Lawrenceville	\$1.80	LV/ ...	78	100	\$1.41	...	...	...
Lebanon	\$0.75	LV/ ...	78	100	\$0.59	19	...	...
Leesburg	\$1.00	LV/ ...	78	100	\$0.78	80	...	...
Louisa	\$0.71	TV/ ...	87	100	\$0.62	90	...	...
Luray	\$0.62	LV/ ...	78	100	\$0.49	58	5,597	278
Marion	\$0.35	LV/ ...	78	100	\$0.27	90	5,131	...
Middleburg	\$1.00	LV/ ...	78	100	\$0.78	...	...	...
Mineral	\$0.48	TV/ ...	87	100	\$0.42	90	...	...
Mount Jackson	\$0.80	TV/ ...	87	100	\$0.70	...	...	...
Narrows	\$1.15	RV/ ...	100	100	\$1.15	1	...	...
New Market	\$0.80	TV/ ...	87	100	\$0.70	74	2,079	91
Onancock	\$2.00	LV/ ...	78	100	\$1.57	75	722	350
Orange	\$0.83	TV/ ...	87	100	\$0.72	60	2,495	...
Pembroke	\$0.63	RV/ ...	100	100	\$0.63	90	...	...
Pulaski	\$0.80	TV/ ...	87	100	\$0.70	31	...	...
Purcellville	\$1.05	LV/ ...	78	100	\$0.82	90	...	...
Rocky Mount	\$0.51	LV/ ...	78	95	\$0.38	90	...	...
Round Hill	\$1.15	LV/ ...	78	100	\$0.90	93	...	...
Rural Retreat	\$0.50	LV/ ...	78	100	\$0.39	80	...	...
Saint Paul	\$0.31	LV/ ...	78	100	\$0.24	60	689	30
Saltville	\$1.26	LV/ ...	78	100	\$0.99	95	...	...
Shenandoah	\$0.40	TV/ ...	87	100	\$0.35	84	2,432	...
Smithfield	\$1.00	LV/ ...	78	100	\$0.78	50	9,878	...
South Boston	\$2.00	LV/ ...	78	100	\$1.57	85	...	...
South Hill	\$1.50	LV/ ...	78	100	\$1.18	75	...	...
Stanley	\$0.75	RV/ ...	100	100	\$0.75	99	...	...
Stony Creek	\$0.60	LV/ Average	78	100	\$0.47	95	162	6
Strasburg	\$1.11	TV/ ...	87	100	\$0.97	...	6,399	97
Tappahannock	\$1.25	LV/ ...	78	100	\$0.98	...	2,198	447
Tazewell	\$0.60	LV/ ...	78	100	\$0.47	...	...	...
Timberville	\$0.30	LV/ ...	78	100	\$0.24	66	...	...
Toms Brook	\$0.50	TV/ ...	87	100	\$0.44	...	...	...
Urbanna	\$0.65	RV/ ...	100	35	\$0.23	...	...	...
Victoria	\$0.98	TV/ ...	87	100	\$0.85	...	...	...
Vinton	\$1.00	RV/ ...	100	80	\$0.80	59	...	...
Virgilina	\$0.20	LV/ Average	78	100	\$0.16	90	...	...

* 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, 2019 (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)								
Wakefield	\$0.86	LV/ ...	78	100	\$0.67	...	...	...
Warrenton	\$1.00	LV/ ...	78	100	\$0.78	70	...	...
Warsaw	\$0.60	LV/ ...	78	100	\$0.47	52	1,066	130
West Point	\$3.52	TV/ ...	87	100	\$3.06	58	4,309	1,571
Windsor	\$0.50	LV/ ...	78	100	\$0.39	75	...	...
Wise	\$0.63	LV/ ...	78	100	\$0.49	71	2,150	26
Woodstock	\$0.90	TV/ ...	87	100	\$0.78	45	5,107	221
Wytheville	\$0.28	RV/ ...	100	100	\$0.28	39	...	...
Town: nominal and adjusted effective tax rates per \$100								
Median	\$0.77				\$0.65			
First Quartile	\$0.50				\$0.40			
Third Quartile	\$1.10				\$0.87			
Maximum	\$4.50				\$3.53			
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, 2018 and 2019

Locality	Forgiveness	PPTRA Method*	2018			2019		
	for Low-value Vehicles		Total Tax	State Credit	Taxpayer Liability	Total Tax	State Credit	Taxpayer Liability
Cities (Note: all cities responded to the survey.)								
Alexandria	Yes	DP	1,000	555	445	1,000	560	440
Bristol	No	SP	520	TBD	TBD	520	203	317
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	384	432	816	416	400
Colonial Heights	Yes	SP	700	413	287	700	413	287
Covington	Yes	SP	616	308	308	616	305	311
Danville	Yes	SP	600	312	288	600	312	288
Emporia	Yes	SP	1,000	600	400	1,000	600	400
Fairfax	No	SP	826	392	434	826	384	442
Falls Church	No	SP	968	508	460	968	508	460
Franklin	No	SP	900	450	450	900	450	450
Fredericksburg	No	SP	612	226	386	612	226	386
Galax	No	DP	450	234	216	450	234	216
Hampton	Yes	SP	900	477	423	900	459	441
Harrisonburg	Yes	SP	700	185	515	700	179	522
Hopewell	No	SP	700	322	378	TBD	TBD	TBD
Lexington	Yes	SP	850	510	340	850	510	340
Lynchburg	Yes	SP	760	346	414	760	337	423
Manassas	Yes	SP	...	...	...	...	...	...
Manassas Park	Yes	SP	700	322	378	700	294	406
Martinsville	Yes	SP	460	265	195	...	...	...
Newport News	Yes	SP	900	450	450	900	441	459
Norfolk	No	SP	866	476	390	866	476	390
Norton	No	SP	410	279	131	410	254	156
Petersburg	No	SP	880	466	434	880	466	434
Poquoson	Yes	SP	830	432	398	830	432	398
Portsmouth	No	SP	1,000	530	470	1,000	530	470
Radford	No	SP	488	264	224	488	264	224
Richmond	No	SP	740	429	311	740	429	311
Roanoke	Yes	SP	690	333	357	690	371	319
Salem	Yes	SP	100%	60%	40%	100%	57%	43%
Staunton	Yes	SP	580	223	357	580	215	365
Suffolk	Yes	SP	850	391	459	850	374	476
Virginia Beach	Yes	SP	800	409	391	800	402	398
Waynesboro	Yes	SP	500	250	250	500	250	250
Williamsburg	Yes	SP	700	378	322	700	357	343
Winchester	No	SP	960	343	617	960	336	624
Counties (Note: all counties responded to the survey.)								
Accomack	Yes	DP	744	327	417	744	327	417
Albemarle	Yes	SP	856	428	428	856	428	428
Alleghany	Yes	SP	595	357	238	596	334	262
Amelia	No	SP	840	306	534	840	290	550
Amherst	No	SP	690	253	437	690	242	449
Appomattox	Yes	SP	670	214	456	670	199	471
Arlington	Yes	DP	1,000	388	612	1,000	388	612
Augusta	Yes	SP	500	210	290	...	...	...
Bath	No	SP	70	25	45	70	21	49
Bedford	Yes	SP	470	TBD	TBD	470	TBD	TBD
Bland	No	RR	458	179	279	458	179	279
Botetourt	Yes	SP	542	287	255	TBD	TBD	TBD
Brunswick	No	SP	720	389	331	720	389	331
Buchanan	Yes	SP	390	215	176	390	216	174
Buckingham	No	SP	810	304	506	TBD	TBD	TBD

... 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, 2018 and 2019 (continued)

Locality	Forgiveness for Low-value Vehicles	PPTRA Method*	2018			2019		
			Total Tax	State Credit	Taxpayer Liability	Total Tax	State Credit	Taxpayer Liability
Counties (continued)								
Campbell	Yes	SP	890	174	716	880	167	713
Caroline	No	SP	760	235	525	760	225	535
Carroll	Yes	SP	390	133	257	390	133	257
Charles	No	SP	700	399	301	...	...	...
Charlotte	No	SP	750	195	555	750	210	540
Chesterfield	Yes	SP	720	396	324	720	396	324
Clarke	No	SP	938	560	378	938	560	378
Craig	No	SP	700	245	455	700	238	462
Culpeper	Yes	SP	700	196	504	700	189	511
Cumberland	No	SP	900	369	531	900	358	542
Dickenson	No	SP	364	186	178	370	199	171
Dinwiddie	Yes	SP	980	441	578	950	352	598
Essex	No	SP	800	328	472	800	312	488
Fairfax	Yes	SP	914	553	361	914	548	366
Fauquier	Yes	SP	930	488	442	930	TBD	TBD
Floyd	No		590	227	363	590	227	363
Fluvanna	Yes	SP	870	345	525	870	315	555
Franklin	No	SP	472	161	311	492	164	328
Frederick	Yes	SP	972	399	573	972	399	573
Giles	No	SP	396	202	194	404	194	210
Goochland	No	SP	800	240	560	790	237	553
Grayson	No	SP	350	92	258	350	100	250
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	175	545	720	TBD	TBD
Hanover	Yes	SP	714	357	357	714	TBD	TBD
Henrico	Yes	SP	700	364	336	700	357	343
Henry	Yes	SP	310	127	183	TBD	TBD	TBD
Highland	Yes	SP	500	212	288	550	TBD	TBD
Isle of Wight	Yes	SP	900	441	459	900	405	495
James City	No	SP	800	424	376	800	424	376
King & Queen	No	SP	788	402	386	788	394	394
King George	Yes	SP	700	224	476	700	210	490
King William	Yes	SP	730	256	474	730	256	474
Lancaster	Yes	SP	408	231	177	...	...	...
Lee	No	SP	400	155	245	400	152	248
Loudoun	Yes	SP	840	319	521	840	319	521
Louisa	No	RR	380	177	203	380	177	203
Lunenburg	Yes	SP	720	342	378	760	323	437
Madison	No	SP	720	255	465	720	255	465
Mathews	Yes	SP	703	299	404	703	TBD	TBD
Mecklenburg	No	SP	683	178	494	672	173	499
Middlesex	No	SP	700	149	551	TBD	TBD	TBD
Montgomery	Yes	SP	510	201	309	510	TBD	TBD
Nelson	Yes	SP	690	269	421	690	269	421
New Kent	No	SP	750	299	451	750	279	471
Northampton	Yes	SP	780	406	374	780	394	386
Northumberland	Yes	SP	288	153	135	288	147	141
Nottoway	No	SP	750	378	372	750	378	372
Orange	No	SP	750	241	509	750	236	514
Page	No	SP	918	252	666	918	235	675
Patrick	No	SP	342	143	199	342	TBD	TBD
Pittsylvania	Yes	SP	1,800	275	1,525	1,800	259	1,541
Powhatan	Yes	SP	720	266	454	720	274	446
Prince Edward	No	SP	900	322	578	900	TBD	TBD

... 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, 2018 and 2019 (continued)

Locality	Forgiveness for Low-value Vehicles	PPTRA Method*	2018			2019		
			Total Tax	State Credit	Taxpayer Liability	Total Tax	State Credit	Taxpayer Liability
Counties (continued)								
Prince George	No	SP	850	353	497	850	340	510
Prince William	Yes	SP	740	377	363	740	377	363
Pulaski	No	SP	470	183	287	470	183	287
Rappahannock	No	DP	890	378	512	890	376	514
Richmond	Yes	SP	750	375	375	750	352	398
Roanoke	Yes	SP	700	392	308	700	388	312
Rockbridge	No	SP	850	383	468	850	340	510
Rockingham	No	RR	580	273	307	600	TBD	TBD
Russell	No	RR	390	154	236	390	154	236
Scott	No	SP	280	108	172	330	108	222
Shenandoah	Yes	SP	780	250	530	780	242	538
Smyth	Yes	SP	460	239	221	460	TBD	TBD
Southampton	Yes	SP	1,000	402	598	1,000	390	610
Spotsylvania	No	SP	...	...	...	100%	37%	63%
Stafford	Yes	SP	100%	40%	60%	100%	40%	60%
Surry	Yes	SP	800	344	456	800	328	472
Sussex	Yes	SP	970	466	504	970	466	504
Tazewell	Yes	SP	400	216	184	400	216	184
Warren	Yes	SP	800	328	472	800	312	488
Washington	Yes	SP	340	153	187	340	153	187
Westmoreland	Yes	SP	650	240	410	650	247	403
Wise	Yes	SP	312	145	167	330	145	185
Wythe	Yes	SP	464	200	254	464	TBD	TBD
York	No	SP	800	424	376	800	432	368
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	Yes	SP	110	62	48	152	85	67
Altavista	No	SP	200	120	80	200	114	86
Amherst	No	SP	70	39	31	70	39	31
Appomattox	Yes	SP	110	60	50	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	74	50	124	74	50
Blackstone	No	...	130	82	48	130	82	48
Bluefield	No	SP	120	66	54	120	660	54
Boones Mill	No	SP	80	36	44	80	36	44
Boydton	No	RR	176	120	56	176	120	561
Bridgewater	Yes	SP	150	86	65	150	82	67
Broadway	No	...	102	42	60	102	48	54
Brookneal	No	RR	340	117	223	340	117	223
Buchanan	Yes	...	64	40	24	TBD	TBD	TBD
Cape Charles	Yes	SP	400	182	218	400	182	218
Chase City	No	SP	242	169	73	242	169	73
Chatham	Yes	SP	90	40	50	90	40	50
Christiansburg	Yes	SP	90	35	55	TBD	TBD	165
Clifton Forge	No	SP	268	174	94	268	174	94
Coeburn	...	...	80	44	36	80	44	36
Colonial Beach	No	SP	760	364	396	760	364	396
Courtland	No	...	228	114	114	228	114	114
Culpeper	No	SP	200	46	154	200	44	156.00
Damascus	Yes	SP	104	62	42	104	62	42
Dillwyn	No	SP	56	33	24	56	TBD	TBD
Drakes	No	SP	74	74	0	74	74	0
Dublin	Yes	SP	100%	62%	38%	100%	61%	39%
Eastville	No	RR	50	28	22	50	28	22

... 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, 2018 and 2019 (continued)

Locality	Forgiveness for Low-value Vehicles	PPTRA Method*	2018			2019		
			Total Tax	State Credit	Taxpayer Liability	Total Tax	State Credit	Taxpayer Liability
Towns (continued)								
Edinburg	No	SP	150	75	75	150	75	75
Front Royal	Yes	SP	128	60	40	128	56	44
Gretna	No	DP	120	120	0	120	120	0
Hamilton	No	SP	220	154	66	220	154	66
Hillsville	Yes	SP	144	113	31	TBD	TBD	TBD
Independence	No	SP	1,500	975	615	1,500	975	615
Kenbridge	No	...	282	180	102	282	180	102
Keysville	Yes	SP	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	104	96	200	104	96
Louisa	No	SP	142	99	43	142	50	50
Luray	Yes	SP	124	73	51	124	71	53
Narrows	No	SP	231	104	127	231	104	127
New Market	Yes	SP	160	91	69	160	88	72
Orange	No	SP	166	101	65	166	103	63
Pembroke	No	DP	125	71	54	125	71	54
Pulaski	No	...	160	80	80	160	80	80
Purcellville	No	RR	210	74	137	210	70	140
Rocky Mount	No	SP	100%	59%	41%	100%	57%	43%
Round Hill	No	RR	230	131	99	230	131	99
Rural Retreat	No	SP	100%	49%	51%	100	TBD	TBD
Saint Paul	No	SP	62	39	23	62	39	23
Saltville	No	RR	252	202	50	252	202	50
Smithfield	Yes	SP	200	97	103	200	98	102
South Boston	No	SP	400	228	172	400	TBD	TBD
South Hill	No	SP	210	85	125	210	85	125
Stanley	No	SP	150	98	53	150	97	53
Stony Creek	Yes	SP	120	72	48	120	72	48
Strasburg	Yes	SP	222	73	149	222	69	153
Tappahannock	No	RR	250	125	125	250	125	125
Tazewell	No	...	120	58	62	120	58	62
Victoria	No	SP	196	133	63	196	133	63
Vinton	No	SP	200	118	82	200	118	82
Virgilina	No	...	40	0	40	40	0	40.
Wakefield	Yes	SP	172	112	60	172	112	60.
Warrenton	No	SP	200	200	0	200	200	0
Warsaw	No	SP	120	78	42	120	78	42
West Point	Yes	SP	704	426	278	704	405	299
Windsor	No	...	100%	32%	68%	TBD	TBD	TBD
Wise	Yes	SP	126	67	59	126	73	53
Woodstock	No	SP	180	101	79	180	101	79
Wytheville	No	SP	56	34	16	56	34	16

... 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, 2018 or 2019**

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	2018	1,455	210,192
Bristol	2019	3	100
Buena Vista	...	...	...
Charlottesville	...	...	...
Chesapeake	...	...	...
Colonial Heights	...	...	...
Danville	...	...	...
Emporia	...	...	...
Fairfax	...	...	...
Falls Church	...	...	...
Franklin	...	...	...
Fredericksburg	...	...	...
Hampton	...	...	...
Harrisonburg	...	...	...
Hopewell	2018	18	768
Lexington	...	...	...
Lynchburg	2018	752	20,908
Manassas	...	...	...
Manassas Park	...	...	...
Martinsville	...	...	...
Newport News	2019	68	3,905
Norfolk	2019	443	13,838
Petersburg	...	...	...
Poquoson	...	...	...
Portsmouth	...	...	...
Radford	...	...	...
Richmond	...	...	...
Roanoke	...	...	...
Salem	...	...	...
Staunton	2018	103	3,242
Suffolk	2018	1,526	71,169
Virginia Beach	2018	5,237	239,342
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	2018	3	100
Buckingham	2018	2,143	24,290
Campbell	...	...	...
Caroline	...	...	...
Charlotte	...	...	...
Chesterfield	...	...	...
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.

Table 9.5 Localities That Report Having a Personal Property Tax Reduction for High Mileage Vehicles, 2018 or 2019 (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	2019	4,670	117,493
James City
King & Queen
King George	2019	66	35,821
King William	2018	800	24,820
Lancaster
Lee
Loudoun	2018	18,982	766,824
Louisa
Lunenburg
Madison
Mathews
Montgomery
New Kent
Northampton
Northumberland	2018	52	690
Nottoway
Orange
Page
Patrick
Powhatan
Prince Edward
Prince George	2019	358	11,904
Prince William
Pulaski
Rappahannock
Richmond
Roanoke
Rockbridge
Russell
Shenandoah
Southampton
Spotsylvania
Stafford	2018	238	5,741
Surry
Sussex
Tazewell
Warren	2019	3,029	325,874
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.

Table 9.5 Localities That Report Having a Personal Property Tax Reduction for High Mileage Vehicles, 2018 or 2019 (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
Berryville
Blackstone
Brookneal
Buchanan
Christiansburg
Culpeper
Dublin
Edinburg
Front Royal
Gordonsville
Haysi
Kenbridge
Leesburg
Orange
Shenandoah
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 2019

Locality	1997			2019		
	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	\$5.33	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	\$3.08	RV	100
Danville	\$3.00	TV	100	\$3.50	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	\$4.90	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	\$4.80	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	\$2.98	LV	100
Amelia	\$3.25	LV	100	\$4.20	LV	100
Amherst	\$2.50	LV	100	\$3.45	TV	100
Appomattox	\$3.50	RV	50	\$3.35	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	\$3.65	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 2019 (continued)

Locality	1997			2019		
	Tax Rate/ \$100	Assessment Value Concept*	Assessment Ratio (%)	Tax Rate/ \$100	Assessment Value Concept*	Assessment Ratio (%)
Counties (continued)						
Campbell	\$3.25	RV	50	\$4.40	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	\$3.95	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	\$1.85	LV	100
Dinwiddie	\$4.90	LV	100	\$4.75	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	\$4.35	TV	100
Franklin	\$1.67	LV	100	\$2.46	LV	95
Frederick	\$4.20	TV	100	\$4.86	TV	100
Giles	\$7.00	RV	25	\$2.02	RV	100
Gloucester	\$3.50	RV	50	\$2.95	RV	100
Goochland	\$4.00	LV	100	\$3.95	TV	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	\$4.59	LV	100
Patrick	\$1.26	TV	100	\$1.71	TV	100
Pittsylvania	\$7.25	TV	30	\$9.00	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 2019 (continued)

Locality	1997			2019		
	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	\$3.90	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	\$3.25	LV	100
Wise	\$1.15	LV	100	\$1.65	LV	100
Wythe	\$1.90	LV	100	\$2.32	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, 2019

	Concepts and Tools Used for Tax Purposes*			Tax	
Locality	Value	Percent of Value	Pricing Guides	Rate/\$100 Assessed Value	
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.	\$5.33
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, F, 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	% OC	\$3.08
Danville	OC	100	H	95% OC	\$3.50
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	F, 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, F, 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%	\$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, 2019 (continued)

Concepts and Tools Items Used for Tax Purposes*					Tax
Locality	Value	Percent of Value	Pricing Guides	Depreciation Schedule if No Pricing Guide Available	Rate/\$100 Assessed Value
Cities (continued)					
Petersburg	OC	100	H, F	1 year 85%, 80%, 70%, 60%, 50% min.	\$4.90
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	OC	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%, 80%, 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%	\$4.80
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	1-2 yr. 80%, 60%, 4-6: 40%, 7-11: 30%, 12-20: 20%, 21 years and over 10%	\$2.98
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	TV	100	A, B	Flat rate of \$500	\$3.35
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	\$3.65
Buchanan	OC	100	H	New 100%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10 years and over 10%	\$1.95
Buckingham	WV	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, 2019 (continued)

	Concepts and Tools Used for Tax Purposes*				Tax Rate/\$100 Assessed Value
Locality	Value	Percent of Value	Pricing Guides	Depreciation Schedule if No Pricing Guide Available	
Counties (continued)					
Campbell	OC	100	H	1 year 65%, 55%, 45%, 35%, 5-10 years 25%, 11 years 15%, 12 years and over 10%	\$4.40
Caroline	OC	100	H	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 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%	\$3.95
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.	\$1.85
Dinwiddie	OC	100	H	1 year 75%, 60%, 45%, 40%, 37.5%, 30%, 20%, 8 years and over 10%	\$4.75
Essex	TV	100	A, B, C, F, H	85%	\$4.00
Fairfax	OC	100	C, H	1 year 60%, 60%, 50%, 40%, 30%, 6 years and over 20%	\$4.57
Fauquier	LV	100	A, B, F, H	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%	\$4.35
Franklin	OC	100	D, F, H	1 year 75%, 65%, 55%, 45%, 35%, 25%, 15%, 8 years and over 5%	\$2.46
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	\$2.02
Gloucester	RV	100	H	N/A	\$2.95
Goochland	OC	100	H	1 year 60%, 45%, 37.5%, 30%, 5 years and over 20%	\$3.95
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, 2019 (continued)

Concepts and Tools Used for Tax Purposes*					Tax
Locality	Value	Percent of Value	Pricing Guides	Depreciation Schedule if No Pricing Guide Available	Rate/\$100 Assessed Value
Counties (continued)					
Isle of Wight	LV	100	A	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, H	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, H	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, H	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	A, B, 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%	\$4.59
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.	\$9.00
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	1 year 60%, 50%, 40%, 30%, 5 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, 2019 (continued)

	Concepts and Tools Used for Tax Purposes*				Tax Rate/\$100 Assessed Value
Locality	Value	Percent of Value	Pricing Guides	Depreciation Schedule if No Pricing Guide Available	
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%	\$3.90
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%, then less 10% from prior year thereafter	\$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%	\$3.25
Wise	LV	100	A, B, H	New 85%, 60%, 55%, 50%, 45%, 40% 35%, 30%, 25%, 20%, 15%, 10% min.	\$1.65
Wythe	LV	100	H	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% minimum	\$2.32
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	\$0.76
Altavista	OC	100	H	Campbell County schedule	\$2.00
Ashland	LV	100	H	Hanover County schedule	\$0.77
Bedford	TV	100	A, B, D	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
Boydton	OC	100	H	Mecklenburg County schedule	\$0.88
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
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	\$1.65

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, 2019 (continued)

Table 6.1. Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2016 (continued)					Tax
	Concepts and Tools Used for Tax Purposes*				Rate/\$100
Locality	Value	Percent of Value	Pricing Guides	Depreciation Schedule if No Pricing Guide Available	Assessed Value
Towns (continued)					
Chatham	OC	100	A, B, H	Pittsylvania County schedule	\$4.50
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
Coeburn	LV	100	H	Wise County schedule	\$0.40
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	OC	100	H	Charlotte County schedule	\$0.37
Dublin	TV	100	D, 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	A, H	1 year 90%, 70%, then less 10% yearly	\$0.64
Gordonsville	WV	100	H	Orange County schedule	\$0.99
Gretna	OC	100	H	Pittsylvania County schedule	\$2.25
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% min.	\$0.72
Independence	OC	100	H	Grayson County schedule	\$0.63
Ivor	RV	100	H	Southampton County schedule	\$0.60
Kenbridge	WV	100	D	Lunenburg County schedule	\$1.44
Keysville	OC	100	H	Charlotte County schedule	\$0.60
Kilmarnock	OC	100	H	Lancaster/Northernumberland 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
Narrows	RV	100	H	Giles County schedule	\$1.153
Orange	OC	100	H	Orange County schedule	\$0.83
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
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	H	Wise County schedule	\$0.31
Saltville	LV	100	B, H	Smyth County schedule	\$1.26
Smithfield	LV	100	C, H	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	H	Sussex County schedule	\$0.60
Strasburg	OC	100	H	Shenandoah County schedule	\$1.11
Tappahannock	LV	100	C, G	Essex County schedule	\$1.25
Timberville	LV	100	C, D	Rockingham County schedule	\$0.30
Urbanna	RV	100	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	H	Fauquier County schedule	\$1.00
Warsaw	LV	100	H	Richmond County schedule	\$0.60

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, 2019 (continued)

	Concepts and Tools Used for Tax Purposes				Tax Rate/\$100 Assessed Value
Locality	Value	Percent of Value	Pricing Guides	Depreciation Schedule if No Pricing Guide Available	
Towns (continued)					
West Point	OC	100	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, 2019**

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	12% OC	\$7.00	12% OC	\$7.00	12% 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. 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	\$4.00	20% OC; min. value \$370	\$4.00	20% OC; min. value \$470	\$3.12
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	20% OC min. value \$400	\$3.08	20% OC min. value \$400	\$3.08	20% OC min. value \$400	\$3.08
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 20% 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	OC x 25% for items not fully depr.; OC x 10% for fully depr. items	\$4.25	OC x 25% for items not fully depr.; OC x 10% for fully depr. items	\$4.25	OC x 25% for items not fully depr.; OC 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, 2019 (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	\$4.90	1 year 40%, 35%, 30%, 25%, 20% min.	\$4.90	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	\$3.25	1 year 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.25	1 year 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.25
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	1-2 yrs. 80%, 60%, 4-6: 40%, 7-11: 30%, 12-20: 20%, 21+: 10%	\$5.95	30% OC	\$2.98	30% OC	\$2.98
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	17.3% OC	\$3.35	1 year 80%, 75%, 60%, 45%, 30%, 6-18: 15%, then 10% min.	\$3.35	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

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, 2019 (continued)

Locality	Heavy Tools & Machinery*		Computer Hardware*		Generating Equipment*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
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	\$3.65	25% OC	\$3.65	25% OC	\$3.65
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
Campbell	1-10 years 25%, 15% min.	\$4.40	1-10 years 25%, 15% min.	\$4.40	25% OC	\$3.25
Caroline	N/A	N/A	1-4: 45% OC, 40%, 35%, 30%, then 25% 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	1 yr. 75%, 60%, 50%, 40%, 30%, 20% then depreciated amt. x 0.75	\$4.496	BV of 75%, 60%, 50%, 40%, 30%, 20% then depreciated amt. x 0.75	\$4.496	N/A	\$4.496
Craig	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.50	1 year 50%, 30%, 20%, 10% min.	\$3.50	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	1st year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$1.85	1st year 80% OC, 70%, 60%, 50%, 40%, 30%, 20% min.	\$1.85	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	25% OC for 10 years	\$2.90	25% OC for 10 years	\$2.90	25% 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.	\$2.46	1 year 50%, 45%, 40%, 35%, 30%, 25%, 20% min.	\$2.46
Frederick	30% OC	\$4.86	30% OC	\$4.86	30% OC	\$4.86
Giles	50% OC	\$2.02	50% OC	\$2.02	50% OC	\$2.02

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, 2019 (continued)

Locality	Heavy Tools & Machinery*		Computer Hardware*		Generating Equipment*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
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.	\$3.95	1 year 60%, 45%, 37.5%, 30%, 20% min.	\$3.95	1-5: 75%, 6-10: 56% 11+: 37% to 10% min.	\$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
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 66%, 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 72%, 48%, 30%, 20%, 12%, 4% min.	\$3.50	1 year 80%, 73%, 63%, 54%, 46%, 39%, 32%, 26%, 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%	\$3.80	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

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, 2019 (continued)

Locality	Heavy Tools & Machinery*		Computer Hardware*		Generating Equipment*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
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 20%, 4-6: 15%, 7-10: 10%, 5% min.	\$0.75	1 year 60%, 35%, 10%, 10%, 0% min.	\$3.75	1-3 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
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	\$4.59	1 year 72%, thereafter less 10% previous year	\$4.59	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	\$9.00	1 year 30%, 27.5% 25%, 23.5%, 20%, 17.5%, 15%, 13.5%, 10%, 7.5%, 5% min.	\$9.00	N/A	\$0.62
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.	\$0.90	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, 2019 (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	\$3.25	80% FMV	\$3.25	80% FMV	\$3.25
Wise	1 year 90% less 10% yearly to 15% min.	\$1.65	1 year 80%, 60%, 40%, 20%, 15% min.	\$1.65	1 year 90% less 10% yearly to 15% min.	\$1.65
Wythe	1-5 years 50%, 20% min.	\$2.32	1-5 years 50%, 20% min.	\$2.32	1-5 years 50%, 20% min.	\$2.32
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
Chatham	N/A	\$2.25	N/A	\$2.25	N/A	N/A
Christiansburg	1 yr. 80%, 60%, 50%, 30%, 20%, 10% min.	\$0.45	1 yr. 80%, 70%, 50%, 10% min.	\$0.45	1 yr. 80%, 60%, 50%, 30%, 20%, 10% min.	\$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
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
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

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, 2019 (continued)

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Towns (continued)						
Kilmarnock	Done by Lancaster Co. & Northumberland Co.	\$0.16 \$0.40	Done by Lancaster Co. & Northumberland Co.	\$0.16 \$0.40	Done by Lancaster Co. & Northumberland Co.	\$0.16 \$0.40
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
Orange	N/A	\$0.066	N/A	\$0.83	N/A	\$0.066
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
Saint Paul	N/A	\$0.31	N/A	\$0.31	N/A	\$0.31
Smithfield	N/A	\$0.375	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, 2019**

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	\$4.00	20% OC; min. \$370	\$4.00	20% OC; min. \$370	\$4.00
Colonial Heights	N/A	N/A	1 year 60% OC, 50%, 40%, 30%, 20% min.	\$3.50		
Covington	20% OC; min. \$400	\$3.08	20% OC; min. \$400	\$3.08	20% OC; min. \$400	\$3.08
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.	\$4.90	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, 2019 (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.	\$3.25	1 year 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.25	1 year 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.25
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	30% OC	\$2.98	30% OC	\$2.98	30% OC	\$2.98
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
Appomattox	N/A	N/A	1-2 years: 80% OC, 3-4: 75%, 70%, 65%, 7-8: 60%, 9-10: 55%, 50%, 45% 40% 35%, 30%, 25%, 20%, 15% min.	\$3.35	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	\$3.65	25% OC	\$3.65	25% OC	\$3.65
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.	\$3.25	1-10 years 25% OC, 15% min.	\$4.45	N/A	N/A
Caroline	N/A	N/A	1-4 years: 44% OC, 35%, 30%, 25%, 22% min. \$600	\$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, 2019 (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	1 yr. 75%, 60%, 50%, 40%, 30%, 20%, then depreciated value x 75%	\$4.496	1 yr. 75%, 60%, 50%, 40%, 30%, 20%, then 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.	\$3.50	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	\$1.85	N/A	N/A
Dinwiddie	N/A	N/A	20% OC	\$4.75	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.	\$2.46	1 year 50% OC, 45%, 40%, 35%, 30%, 25%, 20% min.	\$2.46	1 year 50% OC, 45%, 40%, 35%, 30%, 25%, 20% min.	\$2.46
Frederick	1 year 60% OC, 50%, 40%, 30%; min. value \$200	\$2.00	30% OC	\$4.86	30% OC	\$4.86
Giles	50% OC	\$2.02	50% OC	\$2.02	50% OC	\$2.02
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.	\$3.95	1 year 60% OC, 45%, 37.5%, 30%, 20% min.	\$3.95	1 year 60% OC, 45%, 37.5%, 30%, 20% min.	\$3.95
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.	\$2.50	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, 2019 (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%	\$3.80	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.	\$4.59	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.	\$9.00	1 year 30% OC, 27.5%, 25%, 23.5%, 20%, 17.5%, 15%, 13.5%, 10%, 7.5%, 5% min.	\$9.00	1 year 30% OC, 27.5%, 25%, 23.5%, 20%, 17.5%, 15%, 13.5%, 10%, 7.5%, 5% min.	\$9.00
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, 2019 (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	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.30
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	\$3.25	80% FMV	\$3.25	80% FMV	\$3.25
Wise	1 year 90% OC, less 10% each year to 15%	\$1.65	1 year 90% OC, less 10% each year to 15%	\$1.65	1 year 90% OC, less 10% each year to 15%	\$1.65
Wythe	1-5 years 50% OC, 6+: 20% to \$500 min.	\$2.32	1-5 years 50% OC, 20% min.	\$2.32	1-5 years 50% OC, 20% min.	\$2.32
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, 2019 (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
Chatham	N/A	N/A	N/A	\$2.25	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
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
Orange	N/A	\$0.066	N/A	\$0.83	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
Saint Paul	N/A	\$0.31	N/A	\$0.31	N/A	\$0.31
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
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 Computer Hardware in Data Centers, Livestock, and Farm Equipment, 2019

Locality	Computer Data Center		Livestock*		Farm 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.)						
Bristol	12% OC	\$7.00	N/A	N/A	N/A	N/A
Buena Vista	1 yr. 80%, 70%, 60% 50%, 40%, 30%, 20% to 0%	\$5.85	N/A	N/A	N/A	N/A
Chesapeake	20% OC	\$0.40	12% OC; min. \$370	\$4.00	12% OC; min \$370	\$4.00
Covington	20% OC	\$3.08	N/A	N/A	N/A	N/A
Franklin	N/A	N/A	N/A	N/A	25% OC; min. \$100	\$4.50
Fredericksburg	1 yr. 80%, 60%, 40%, 20% min.	\$3.40	N/A	N/A	1 yr. 90% OC, 80%, 70%, 60%, 45%, 30%, 20% min.	\$3.40
Hampton	35% OC	\$4.50				
Harrisonburg	1 yr. 70%, 50%, 30%, 15%, 10% 5%, 2% min.	2.12	N/A	N/A	20% OC; min. \$200	\$2.12
Lexington	1 yr. 25% OC down to 10% min.	\$4.25	N/A	N/A	N/A	N/A
Lynchburg	1-5 yrs. 30% OC, 6+ 25.35%	\$3.80	N/A	N/A	N/A	N/A
Manassas	1 yr. 50%, 35%, 20% 10%, 5% min.	\$1.25	N/A	N/A	N/A	N/A
Martinsville	1 yr. 70%, 50%, 30%, 15%, 10%, 5% min.	\$2.30	N/A	N/A	N/A	N/A
Newport News	33.3% OC	\$4.50	N/A	N/A	N/A	N/A
Norfolk	40% OC	\$4.33	N/A	N/A	N/A	N/A
Norton	10% OC	\$2.05	N/A	N/A	N/A	N/A
Poquoson	30% OC	\$4.15	N/A	N/A	N/A	N/A
Salem	1 yr. 70%, 60%, 50%, 40%, 30%, 25% min.	\$3.25	N/A	N/A	N/A	N/A
Suffolk	20% OC	\$4.25	N/A	N/A	N/A	N/A
Virginia Beach	N/A	\$0.40	N/A	N/A	N/A	N/A
Waynesboro	40% of BV to 20% min. OC	\$5.00	N/A	N/A	N/A	N/A
Winchester	1 yr. 80%, 70%, 60%, 50%, 40%, 30%	\$1.09	N/A	N/A	N/A	N/A
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	N/A	N/A	15% OC, 14%, 13%, 12%, 11%, 10%, 9%, 8%, 7%, 6%, 5%, 4%	\$3.72
Alleghany	30% OC	\$2.98	N/A	N/A	N/A	N/A
Amelia	1 yr. 60%, 45%, 37.5%, 33%, 20% then 80% of previous year	\$4.20	N/A	N/A	N/A	N/A
Amherst	30% OC	\$3.45	N/A	N/A	N/A	N/A
Appomattox	17.3% OC	\$3.35	N/A	N/A	N/A	N/A
Augusta	1 yr. 40%, 35%, 30%, 25%, 20%, 15%, 10%, then less 5% each year to min. \$50	\$2.00	N/A	N/A	N/A	N/A
Brunswick	N/A	\$0.40	N/A	N/A	N/A	N/A
Campbell	1-10 yrs. 25%, 11+: 15% to 0%	\$4.40	N/A	N/A	N/A	N/A
Caroline	N/A	N/A	N/A	N/A	25% to \$400	\$3.80
Charles City	N/A	N/A	100% FMV	\$3.75	100% FMV; \$200 min. value	\$3.75

N/A Not applicable.

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

Table 9.10 Tangible Personal Property Taxes for Computer Equipment in Data Centers, Livestock, and Farm Property, 2019 (continued)

Locality	Computer Data Center		Livestock*		Farm Equipment*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
Charlotte	N/A	N/A	N/A	N/A	30% OC to 10% min.	\$3.75
Chesterfield	1 yr. 50%, 40%, 20%, 10%, 5%, 1% min.	\$3.60	N/A	N/A	N/A	N/A
Clarke	N/A	N/A	N/A	N/A	1 yr. 75%, 60%, 50%, 40%, 30%, 20%, then depreciated value x 75%	\$4.496
Culpeper	1 yr. 65%, 50%, 40%, 30%, then 20% prior year to 0%	\$3.50	N/A	N/A	N/A	N/A
Dickenson	N/A	\$1.82	N/A	N/A	N/A	N/A
Dinwiddie	20% OC	\$4.75	N/A	N/A	N/A	N/A
Essex	50% OC	\$1.20	N/A	N/A	50% OC to \$100 min.	\$1.20
Fauquier	1 yr. 60%, 40%, 20%, 10% min.	\$2.30	N/A	N/A	N/A	N/A
Fluvanna	1-10 yrs.: 25%	\$2.90	N/A	N/A	N/A	N/A
Goochland	1 yr. 60%, 45%, 37.5%, 30%, then 20% to \$250	\$3.95	N/A	N/A	N/A	N/A
Henrico	1 yr. 50%, 30%, 20%, 10%, then 10% prior yr.	\$0.40				
Henry	1 yr. 71%, 60%, 50%, 40%, 30%, 20%	\$1.55	25% OC	\$1.55	1 year 97%, 87%, 77% 67% to 57%	\$1.55
King & Queen	N/A	N/A	N/A	N/A	70% OC, less 10% each year	\$1.10
King George	1 yr. 30%, 25%, 20%, 15% 10% min.	\$3.50	N/A	N/A	N/A	N/A
King William	1 yr. 80%, 60%, 40%, 20%, 10% min.	\$3.65	N/A	N/A	N/A	N/A
Lee	1 yr. 90%, 70%, 50%, 40%, 30%, 20% min.	\$2.00	N/A	N/A	N/A	N/A
Loudoun	1 yr. 50%, 40%, 30%, 20%, 10% min.	\$4.20	N/A	N/A	N/A	N/A
Lunenburg	1-5 yrs. 32.5%, 6-10: 27.5%, 11-15: 25.5% 16-20: 17.5%, 21+ 12.5%	\$3.80	N/A	N/A	N/A	N/A
Mathews	N/A	N/A	N/A	N/A	1-10 years: 30% OC, 10%	\$2.14
Middlesex	N/A	N/A	\$200 per head	\$3.50	10% OC	\$3.50
Nelson	15% OC	\$3.45	N/A	N/A	N/A	N/A
Northampton	1 yr. 70%, 60%, 50%, 40%, 25%, 10% min.	\$3.90	N/A	N/A	1 yr. 70% OC, 60%, 50%, 40%, 25%, 10% min.	\$1.20
Northumberland	40% OC	\$3.60	10% OC; min. \$150	\$3.60	10% OC	\$3.60
Page	1 yr. 72%, then less 10% each year	\$4.59	N/A	N/A	N/A	N/A
Pittsylvania	1 yr. 30%, 27.5%, 25%, 23.5%, 20%, 17.5%, 15%, 13.5%, 10%, 7.5%, 5% min.	9.00	N/A	N/A	N/A	N/A
Powhatan	1 yr. 60%, 45%, 37.5%, 30% 20% min.	\$3.60	N/A	N/A	N/A	N/A
Prince William	N/A	N/A	N/A	N/A	1 yr. 85% OC, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	\$0.00001
Richmond	N/A	N/A	N/A	\$3.75	40% OC, less 10% each year to min. value \$100	\$3.75
Rockingham	N/A	\$3.00	N/A	N/A	8 year, 10% str. line	\$0.44
Smyth	1 yr. 80%, 60%, 40%, 20% min.	\$2.30	N/A	N/A	N/A	N/A

N/A Not applicable.

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

Table 9.10 Tangible Personal Property Taxes for Computer Equipment in Data Centers, Livestock and Farm Property, 2019 (continued)

Locality	Computer Data Center		Livestock*		Farm Equipment*	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
Counties (continued)						
Southampton	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20% 10% min.	\$5.00	Hogs \$30/head; cows \$50/head; horses \$100/head	\$5.00	WV to \$200 min. Seasonal equip. LV	\$1.95 \$1.25
Stafford	1 yr. 35%, 30%, 25%, 20%, 15% min.	\$5.49	N/A	N/A	N/A	N/A
Surry	1 yr. 60%, 50%, 40%, 30%, 20% min.	\$4.00	N/A	N/A	N/A	N/A
Sussex			Varies	\$4.85	N/A	N/A
Tazewell	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.00	N/A	N/A	N/A	N/A
Warren	1 yr. 70%, 60% 50%, 40%, 30%, 20%, 10% min.	\$4.00	N/A	N/A	N/A	N/A
Washington	N/A	N/A	N/A	N/A	1 yr. 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 8-10: 20%, then 0%	\$1.70
Westmoreland	N/A	N/A	Set value	\$1.25	DC	\$1.25
Wise	1 yr. 80%, 60%, 40% 20%, 15% min.	\$1.65	N/A	N/A	N/A	N/A
York	25% OC	\$4.00	N/A	N/A	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.)						
Bridgewater	N/A	N/A	N/A	N/A	Done by Rockingham Co.	\$0.75
Christiansburg	Done by Montgomery Co.	\$0.45	N/A	N/A	N/A	N/A
Colonial Beach	N/A	N/A	N/A	N/A	Done by Westmoreland Co.	\$2.60
Culpeper	Done by Culpeper Co.	\$1.00	N/A	N/A	N/A	N/A
Haysi	N/A	N/A	N/A	N/A	Done by Dickenson Co.	\$0.40
Kilmarnock	N/A	N/A	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	\$1.05	N/A	N/A	N/A	\$1.05
Lebanon	Done by Russell Co.	\$0.75	N/A	N/A	Done by Russell Co.	\$0.75
Rocky Mount	Done by Franklin Co.	\$0.51	Done by Franklin Co.	\$0.51	Done by Franklin Co.	\$0.51
Saint Paul	N/A	\$0.31	N/A	N/A	N/A	\$0.31
Smithfield	N/A	N/A	N/A	N/A	N/A	\$0.15
South Hill	Done by Mecklenburg Co.	\$1.05	N/A	N/A	Done by Mecklenburg Co.	\$1.50
Stanley	N/A	N/A	N/A	N/A	Done by Page Co.	\$0.75
Stony Creek	N/A	N/A	Done by Sussex Co.	\$0.60	N/A	N/A
Tappahannock	N/A	N/A	N/A	N/A	50% FMV	\$0.25
Windsor	Done by Isle of Wight Co.	\$0.10	N/A	N/A	Done by Isle of Wight Co.	\$0.10
Wise	N/A	N/A	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; WV: Wholesale Value

Table 9.11
Tangible Personal Property Taxes for Boats and Aircraft, 2019

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	\$0.0001	N/A	N/A
Bristol	N/A	N/A	N/A	N/A	12% 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	\$0.01	ABOS; min. value \$16,670	\$0.01	20% OC min. value \$2,590	\$0.50
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 Marine Guide min. value \$200	\$3.08	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	\$0.50
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	\$4.90	ABOS	\$4.90	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, 2019 (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%, then less 20%	\$3.25	New 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25%, then less 20%	\$3.25	New 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25%, then less 20%	\$3.25
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	\$4.80	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.	\$3.72	ABOS or NADA	\$3.72	Aircraft Blue Book	\$3.72
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	1-2 yrs.: 40%, 36%, 32%, 28%, 24%, 7-17: 20%, 18+: 10%	\$2.98	24% OC	\$2.98
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	TV	\$3.35	TV	\$3.35	TV	\$3.35
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	FMV	\$2.35
Bland	Vessel Valuation Svc.	\$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	\$3.65	ABOS	\$3.65	25% OC	\$3.65
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%	\$4.40	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7-20 years: 20%, 21+ years: 10%	\$4.40	1 year 13.9%, 12.4%, 10.8%, 9.3%, 7.7%, 6.2% min.	\$4.40
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, 2019 (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	\$3.50	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	\$3.50
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	Vessel Valuation Svcs \$100 min. value	\$4.50	Vessel Valuation Svcs 1\$100 min. value	\$4.50	Aircraft Blue Book	\$0.50
Dickenson	N/A	N/A	20% OC	\$1.85	N/A	N/A
Dinwiddie	Marine Blue Book min. value \$100	\$4.75	Marine Blue Book min. value \$100	\$4.75	Aircraft Blue Book min. value \$100	\$0.50
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	\$0.001
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% ABOS low BV	\$2.46	100% ABOS low BV	\$2.46	100% low BV	\$2.46
Frederick	N/A	N/A	Blue Book or NADA	\$4.86	Aircraft Blue Book	\$0.01
Giles	100% BV	\$2.02	100% BV	\$2.02	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. FMV; min. value \$500	\$4.00	1 year 60%, 45%, 37.5%, 30%, 20% min. FMV; min value \$500	\$4.00	1 year 60%, 45%, 37.5%, 30%, 20% min. FMV; min value \$500	\$4.00
Grayson	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% min.	\$1.75	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% min.	\$1.75	N/A	\$1.75
Greensville	1 year 80%, less 10% each year to 10% min.	\$5.00	1 year 80%, less 10% each year to 10% min.	\$5.00	N/A	N/A
Halifax	ABOS	\$3.85	ABOS; min. value \$300	\$3.85	1 year 80%, less 10% each year to 10% min.	\$3.85
Hanover	New 75%, 60%, 50%, 40%, 30%, 20% min.	\$3.57	New 75%, 60%, 50%, 40%, 30%, 20% min.	\$3.57	Aircraft Blue Book; min. value \$300	\$0.50
Henrico	NADA TV	\$3.50	NADA TV	\$3.50	New 75%, 60%, 50%, 40%, 30%, 20% min.	\$0.50
Henry	N/A	\$1.55	1 year 40%, 5% depreciation per year, to \$300 min.	\$1.55	Aircraft Blue Book	\$1.55
Highland	ABOS	N/A	ABOS	\$2.50	N/A	N/A
Isle of Wight	50% cost	\$0.32	50% BV	\$1.00	Aircraft Blue Book LV	\$1.00
James City	TV	\$1.00	TV	\$3.50	25% BV	\$4.00
King & Queen	1 year 80%, less 5% each year to 10% min.	\$3.94	1 year 80%, less 5% each year to 10% min.	\$3.94	40% RV	\$3.94
King George	Buck boats guide	\$3.50	NADA guide	\$3.50	1 year 80%, less 5% each year to 10% min.	\$3.50
King William	100%	\$3.65	100%	\$3.65	Airpac Guide	\$1.30
Lancaster	100% FMV	\$0.00001	100% FMV	\$0.00001	100%	\$1.52
Lee	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.00	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	\$2.00	100% FMV	\$2.00
Loudoun	N/A	\$4.20	NADA WS	\$4.20	Blue Book: avg. WV	\$0.01
Louisa	100% TV	\$2.43	100% TV	\$2.43	100% FMV Blue Book	\$0.48
Lunenburg	OC; min. value \$100	\$3.80	OC; min. value \$100	\$3.80	100% FMV	\$2.10
Madison		\$3.10		\$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.

† 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, 2019 (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	\$0.62	35% RV	\$0.98	35% RV	\$2.10
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	\$4.59	1 year 72% OC, 10% depreciation per year min. value \$100	\$4.59	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	\$9.00	30% used WV	\$9.00	1 yr. 30%, 27.5%, 25%, 23.5%, 20%, 17.5%, 15% 13.5%, 10%, 7.5%, 5% min.	\$9.00
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.	\$0.44
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	\$3.90	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. to \$50	\$3.90	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min. to \$100	\$3.90
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, 2019 (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	\$3.25	50% RV	\$3.25	100% FMV	\$3.25
Wise	N/A	N/A	ABOS TV	\$1.65	Aircraft Blue Book	\$1.65
Wythe	1 year 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.32	1 year 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.32	DC	\$2.32
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
Chatham	56% WV	\$4.50	56% WV	\$4.50	N/A	N/A
Christiansburg	ABOS Marine	\$0.45	ABOS Marine	\$0.45	Aircraft Bluebook	\$0.45
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
Hamilton	Done by Loudon 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
Orange	Done by Orange Co.	\$0.83	Done by Orange Co.	\$0.83	Done by Orange Co.	\$0.83
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

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, 2019 (continued)

Locality	Boats & Watercraft Over 5 Tons*		Private Pleasure Boats & Watercraft*		Aircraft*	
	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]
Towns (continued)						
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
Saint Paul	N/A	\$0.31	ABOS low BV	\$0.31	N/A	\$0.31
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
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, 2019

	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 to \$1000 min.	\$2.60	BV to \$300 min.	\$2.60	SF#	\$1.17
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	BV to 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.	\$1.50	SF# and model year; min. value: \$1,430	\$1.04
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	NADA RV to \$400	\$3.08	Wingate Appraisal Guide min. value: \$200	\$0.80
Danville	95% OC	\$3.50	N/A	\$3.50	SF#	\$0.73
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	\$0.77
Galax	N/A	N/A	90%, 80%, 70%, 60%, 50%, 40%, 30% min.	\$2.25	N/A	\$0.57
Hampton	N/A	N/A	NADA	\$1.50	Wingate Appraisal Guide	\$1.24
Harrisonburg	N/A	N/A	NADA to \$200	\$3.50	FMV	\$0.86
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	\$1.035
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	N/A	N/A	NADA	\$3.60	Wingate Appraisal Guide	\$1.283
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	1 year 85%, less 90% previous year's assessment to \$500 min.	\$1.00	SF#	\$1.22
Norfolk	N/A	N/A	NADA	\$1.50	Wingate Appraisal Guide min. value: \$250	\$1.25
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	\$4.90	Wingate Appraisal Guide	\$1.35
Poquoson	\$250 min. value	\$4.15	100% BV	\$1.50	AV	\$1.14
Portsmouth	LV (low average)	\$5.00	NADA	\$1.50	Blue Book	\$1.30
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	Intertec TV	\$3.45	Wingate Appraisal Guide	\$1.22
Salem	N/A	N/A	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 25% then less 20% prior year	\$3.25	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	\$1.07
Virginia Beach	N/A	N/A	NADA LV	\$1.50	SF#	\$1.0025

N/A Not applicable.

* See bottom of last page of Table 9.12 for key to abbreviations.

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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, 2019 (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	\$0.90
Williamsburg	Antique plates no charge	\$3.50	LV	\$3.50	Taxed as real estate	\$0.60
Winchester	NADA or \$200 min.	\$4.80	NADA TV	\$4.80	AV	\$0.93
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 ^a	Mobile Home Guide	\$0.48-\$0.61 ^a
Albemarle	1 yr. 90% OC, 90% of prior year thereafter	\$4.28	1 yr. 90% OC, 90% of prior year thereafter; min. \$750	\$4.28	SF#	\$0.854
Alleghany	N/A	N/A	1901-80: flat \$250		\$1,500 min.	
Amelia	N/A	N/A	1-2 yr. 40% OC, 36%, 32%, 28%, 24%	\$2.98	SF#	\$0.73
Amherst	N/A	N/A	7-17: 20%, 18+: 10%			
Appomattox	N/A	N/A	1 yr. 60% OC, 45%, 37.5%, 33%, 20% then less 80% previous year	\$4.20	SF#	\$0.47
Arlington	N/A	N/A	1 yr. 90% OC, less 10% previous year value	\$3.45	N/A	\$0.61
Augusta	N/A	N/A	N/A	N/A	Mobile Home Guide	\$0.65
Bath	100% avg. TV	\$0.35	OC or NADA to \$100	\$5.00	N/A	\$5.00
Bedford	N/A	N/A	1 yr. 40% OC, 35%, 30%, 20%, 15%, 10%, 5% min.	\$2.50	FMV	\$0.63
Bland	N/A	N/A	1 year 90%, 80%, 70%, 25%, 60%, 50%, 40%, 30%, 20%, 10% then 10% of prior year	\$0.35	AV	\$0.48
Botetourt	N/A	N/A	TV	\$2.35	100% avg. FMV	\$0.50
Brunswick	N/A	N/A	OC	\$2.29	SF#	\$0.60
Buchanan	FMV	\$1.95	Avg. LV	\$2.71	AV	\$0.79
Buckingham	1 yr. 80%, then 90% of previous yr.	\$4.05	WV	\$3.65	FMV	\$0.53
Campbell	N/A	N/A	1 yr. 85% OC, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10% min.	\$1.95	SF#	\$0.39
Caroline	N/A	N/A	NADA	\$4.05	Mobile Home Guide	\$0.55
Carroll	1 year 80%, 70%, 60%, 50%, 40%, 30%, to \$500 min.	\$1.95	1 year 29.25% OC, 26%, 22.75%, 19.50%, 16.25%, 13% min.	\$3.85	Wingate Appraisal Guide	\$0.52
Charles City	FMV to \$100 min.	\$3.75	40% NADA RV	\$3.80	N/A	\$0.83
Charlotte	N/A	N/A	\$800 min.			
Chesterfield	1997-2007: assess at \$200	\$3.60	1 year 90%, less 10% each year to \$500	\$1.95	AV, min. value: \$2,000	\$0.695
Clarke	Old Car Price Guide; cars with antique plates not taxed	\$4.496	85% OC	\$3.75	Wingate Appraisal Guide	\$0.72
Craig	N/A	N/A	new 90% OC, 70%, 50%, 40%, 30%, 20%, 10% min. to \$100 min.	\$3.60	SF#	\$0.53
Culpeper	\$200 flat rate	\$3.50	NADA TV	\$4.496	Wingate Appraisal Guide	\$0.63
Cumberland	N/A	N/A	N/A	N/A	Wampler-Eanes Guide	\$0.59
			NADA: used WV to \$200	\$1.50	SF#	\$0.62
			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.

^a 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, 2019 (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	\$1.85	DC	\$1.85	SF#	\$0.60
Dinwiddie	N/A	N/A	LV	\$4.75	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	\$1.15
Fauquier	\$225 min. value	\$4.65	1 year 70% OC, 60%, 50%, 40%, 30%, 20%, then 10% to \$500 min.	\$1.50	AV	\$0.994
Floyd	N/A	N/A	1 year 70% OC, less 10% prior year to 20% min.	\$2.95	Wingate Appraisal Guide	\$0.60
Fluvanna	N/A	N/A	Blue Book TV	\$4.35	Wingate Appraisal Guide	\$0.925
Franklin	N/A	N/A	N/A	N/A	SF#	\$0.61
Frederick	NADA/CPIG	\$4.86	NADA TV to \$200 min.	\$4.86	NADA, Wingate, dealer cost, or AV	\$0.585
Giles	\$400 flat value	\$2.02	45% OC	\$2.02	Wingate Appraisal Guide	\$0.67
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.	\$3.95	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	Cars assessed at \$100	\$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	N/A	\$3.50	1 yr. 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	\$0.53
King George	Assessed at \$200	\$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	\$0.88
Lancaster	N/A	N/A	100% FMV	\$2.04	SF#	\$0.63
Lee	FMV	\$2.00	FMV	\$2.00	FMV	\$0.6187
Loudoun	\$100 assessment	\$4.20	1 year 70% OC, 60%, 50%, 40%, 30%, 20% min.	\$4.20	Wingate Appraisal Guide	\$1.085
Louisa	N/A	N/A	NADA: WV	\$2.43	FMV	\$0.72
Lunenburg	TV to \$200 min	\$3.80	TV to \$200	\$3.80	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	\$1.75	RV	\$0.62
Montgomery	N/A	N/A	NADA	\$2.55	FMV; min. value: \$500	\$0.89

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, 2019 (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#	\$0.82
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	Virginia Manufactured Housing Appraisal Guide	\$0.48
Orange	N/A	N/A	RV	\$2.62	AV	\$0.804
Page	N/A	N/A	1 year 72% OC, less 10% each year	\$4.59	Wingate Appraisal Guide min. value: \$500	\$0.73
Patrick	N/A	N/A	N/A	N/A	AV	\$0.545
Pittsylvania	Assessed at \$100	\$9.00	1 yr. 30% OC, 27.5%, 25%, 23.5%, 20%, 17.5%, 15%, 13.5% 10%, 7.5%, 5% min.	\$9.00	SF#	\$0.62
Powhatan	N/A	N/A	FMV to \$100	\$3.60	FMV; min. rate: \$100	\$0.88
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	\$0.86
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	\$0.77
Rappahannock	N/A	N/A	NADA to \$200 min.	\$4.25	AV	\$0.67
Richmond	N/A	N/A	NADA to \$100 min.	\$3.75	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	\$0.73
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#	\$0.80
Shenandoah	N/A	N/A	1 year 90% OC, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% to \$100 min.	\$3.90	SF#	\$0.64
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	\$0.895
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	Assessed \$500 to \$125	\$2.00	1 year 75%, 65%, 55%, 45%, 35%, 25%, 15% min.	\$2.00	Wingate Appraisal Guide min. value: \$900	\$0.58
Warren	N/A	N/A	NADA TV	\$4.00	AV	\$0.66
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	\$3.25	AV	\$0.65
Wise	NADA Classic	\$1.65	NADA	\$1.65	SF#	\$0.69
Wythe	N/A	N/A	BV to \$500 min.	\$2.32	AV	\$0.54
York	N/A	N/A	50% NADA WV with a \$500 min.	\$4.00	SF#	\$0.7950

N/A Not applicable.

* See bottom of last page of Table 9.12 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.

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, 2019 (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
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
Christiansburg	N/A	N/A	NADA	\$0.45	FMV	\$0.16
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#	\$0.10
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
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 ^b	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
Orange	N/A	\$0.83	N/A	N/A	N/A	\$0.175
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

N/A Not applicable.

* See bottom of last page of Table 9.12 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.

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 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, 2019 (continued)

	Antique Motor Vehicles		Recreational Vehicles		Mobile Homes	
	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]	Basis	Rate/\$100 [†]
Towns (continued)						
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	\$0.31	NADA low BV	\$0.31	\$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	\$0.2988
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.

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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.

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, 2019

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	12% OC	\$7.00	N/A	\$7.00	BV to 10%	\$2.60
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%, 15%, 13%, 12%, 11% 10%, 9%, 8%, 7%, 6%, 5% min.	\$4.00	Price Guide min. value: \$370	\$4.00	Price Guide min. value: \$370	\$4.00
Covington	OC; min. value: \$400	\$3.08	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.	\$1.50	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	\$3.60
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
Poquoson	% OC	\$4.15	N/A	N/A	FMV	\$4.15
Roanoke	% OC to minimum \$100	\$3.45	N/A	N/A	N/A	N/A
Salem	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25%, then less 20% of prior year	\$3.25	NADA	\$3.25	NADA	\$3.25
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 to min. value \$316	\$4.00	BV to min. value \$316	\$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
Winchester	NADA	\$4.80	NADA TV	\$4.80	NADA TV	\$4.80
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-\$3.72	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	1-2: 40%, 36%, 32%, 28%, 24%, 7-17: 20%, 18+: 10%	\$2.98	N/A	\$2.98	N/A	\$2.98
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, 2019 (continued)

Locality	Horse Trailers		Special Fuel Vehicles		Electric Vehicles	
	Basis*	Rate/\$100	Basis*	Rate/\$100	Basis*	Rate/\$100
Counties (continued)						
Appomatox	\$1,200 flat value	\$3.35	N/A	N/A	N/A	N/A
Arlington	% OC	\$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%, then less 10% each year to min. \$1,000 FMV	\$0.35	N/A	N/A	N/A	N/A
Bedford		\$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	\$3.65	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%	\$4.40	N/A	N/A	FMV	\$4.40
Caroline	1 year 100%, then 90% prior year assessment until min. value \$300-\$1,400 depending on weight	\$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	1 year 75%, 60%, 50%, 40%, 30%, 20%, then 75% of depreciated amount	\$4.496	NADA	\$4.496	NADA	\$4.496
Craig	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%; \$200 min.	\$3.50	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	\$1.85	N/A	N/A	N/A	N/A
Dinwiddie	20% OC; min. value \$100	\$4.75	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	% OC to min. value \$100	\$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, 2019 (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	\$2.46	NADA LV	\$2.46	NADA LV to \$500 min.	\$2.46
Frederick	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	\$4.86	NADA	\$4.86	NADA	\$4.86
Giles	45% OC	\$2.02	100% FMV	\$2.02	\$100% FMV	\$2.02
Gloucester	ABOS	\$2.95	N/A	N/A	N/A	N/A
Goochland	1 year 60%, 45%, 37.5%, 30%, 20% min.	\$3.95	NADA TV	\$3.95	NADA LV	\$3.95
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	\$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	BV	\$4.20
Louisa	NADA	\$2.43	N/A	N/A	N/A	N/A
Lunenburg	1 year 90%, less 10% prior year to \$100 min.	\$3.80	NADA TV to \$200 min.	\$3.80	NADA TV to \$200 min.	\$3.80
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	NADA to \$300 min.	\$2.55	NADA to \$300 min.	\$2.55	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, 2019 (continued)

Locality	Horse Trailers		Special Fuel Vehicles		Electric Vehicles	
	Basis*	Rate/\$100	Basis*	Rate/\$100	Basis*	Rate/\$100
Counties (continued)						
Northumberland	40% OC to \$150 min.	\$3.60	40% OC to \$150 min.	\$3.60	40% OC to \$150 min.	\$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.	\$4.59	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.	\$9.00	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	80% OC	\$4.50	N/A	N/A	NADA	\$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.	\$2.35	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	\$3.90	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; min. \$200	\$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	NADA 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	BV to \$175 min min. value: \$175	\$4.00	BV to \$175 min.	\$4.00	BV to \$175 min	\$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, 2019 (continued)

Locality	Horse Trailers		Special Fuel Vehicles		Electric Vehicles	
	Basis*	Rate/\$100	Basis*	Rate/\$100	Basis*	Rate/\$100
Counties (continued)						
Washington	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% to \$200 min.	\$1.70	N/A	N/A	N/A	N/A
Westmoreland	100% FMV	\$3.25	N/A	N/A	N/A	N/A
Wise	1 year 85%, 75%, 65%, 55%, 40%, 25%, 10% min.	\$1.65	N/A	N/A	N/A	N/A
Wythe	DC to \$300 min.	\$2.32	BV	\$2.32	BV	\$2.32
York	1 year 80%, less 10% each year to \$300 min.	\$4.00	NADA LV to \$250 min.	N/A	NADA LV to \$250 min.	\$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
Christiansburg	NADA	\$0.45	NADA to \$300 min.	\$0.45	NADA to \$300 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	NADA WV	\$1.00
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
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
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
Saint Paul	N/A	\$0.31	N/A	\$0.31	N/A	\$0.31
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	Done by Mecklenburg Co.	\$1.50	Done by Mecklenburg Co.	\$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

WV: Wholesale Value

Section 10

Machinery and Tools Property Tax, 2019

In fiscal year 2018, 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, 1.2 percent for counties, and 2.0 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns may vary significantly. For information on individual localities, see Appendix C.

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 2018 tax rates on machinery and tools for the 37 cities, 91 counties, and 79 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-eight counties imposing the tax used original cost. Finally, 69 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 \$1.05, \$0.90, and \$0.39, 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, 2019

	Cities	Counties	Cities & Counties	Towns
Mean	\$1.30	\$1.09	\$1.15	\$0.44
Median	\$1.06	\$0.90	\$0.94	\$0.37
1st quartile	\$0.76	\$0.63	\$0.66	\$0.24
3rd quartile	\$1.69	\$1.50	\$1.51	\$0.60
No. of localities	36	88	124	69

Table 10.2 presents the 2019 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; 47 report having a machinery and tools tax in the forest harvesting industry; 67 localities report so in the vehicle cleaning industry; while only 3 localities reports having it as a separate category in the castings industry. Meanwhile, 7 localities report having the tax for equipment in the defense industry, and 2 localities report having the category in other businesses.

Table 10.3 presents the number of machinery and tool accounts each locality reported for 2019. Twenty-eight cities reported their number of accounts, as did 69 counties and 27 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 higher number of accounts.



Table 10.1
Machinery and Tools Property Tax, General Information, 2019

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	12	\$0.84
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	\$2.76	All	30	\$0.83
Danville	OC	IN	\$1.50	1 to 10	20	\$0.30
				11 to 15	10	\$0.15
				16+	2	\$0.03
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, 2019 (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	1985-current	50	\$1.50
				before 1985	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, 2019 (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	Districts 2, 3, 4 & 5 \$3.72	1	45	\$1.67
				2	35	\$1.30
				3	30	\$1.12
				4 to 10	20	\$0.74
				11+	10	\$0.37
			District 6 \$3.63	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	\$2.98	All	30	\$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, 2019 (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
				15+	30	\$0.36
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, 2019 (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	\$1.85	1	80	\$1.48
				2	70	\$1.30
				3	60	\$1.11
				4	50	\$0.93
				5	40	\$0.74
				6	30	\$0.56
				7+	20	\$0.37
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.

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Table 10.1 Machinery and Tools Property Tax, General Information, 2019 (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	25	\$0.48
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	\$2.02	All	55	\$1.11
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	77	\$0.23
				3	69	\$0.21
				4	61	\$0.18
				5	53	\$0.16
				6 to 10	24	\$0.08
				11 to 12	18	\$0.05
				13 to 14	14	\$0.04
				15+	11	\$0.03
Henry	OC	IN	\$1.55	1	97	\$1.50
				2	87	\$1.35
				3	77	\$1.19
				4	67	\$1.04
				5	57	\$0.88

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Table 10.1 Machinery and Tools Property Tax, General Information, 2019 (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

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Table 10.1 Machinery and Tools Property Tax, General Information, 2019 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
New Kent	OC	IN	\$0.75	1 to 3	20	\$0.15
				4 to 6	15	\$0.11
				7 to 10	10	\$0.08
				11+	5	\$0.04
				Idle	0	\$0.00
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

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Table 10.1 Machinery and Tools Property Tax, General Information, 2019 (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	\$1.95	New to 1	90	\$1.76
				2 to 3	80	\$1.56
				4 to 5	70	\$1.37
				6 to 7	60	\$1.17
				8 to 10	50	\$0.98
				11 to 14	40	\$0.78
				15+	30	\$0.59
Scott	OC	IN	\$0.90	1	90	\$0.81
				2	80	\$0.72
				3	70	\$0.63
				4	60	\$0.54
				5	50	\$0.45
				6	40	\$0.36
				7	30	\$0.27
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

N/A Not applicable.

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Table 10.1 Machinery and Tools Property Tax, General Information, 2019 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
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
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	\$2.05	1	70	\$1.44
				2	60	\$1.23
				3	50	\$1.03
				4	40	\$0.82
				5+	30	\$0.62
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

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... No response.

Table 10.1 Machinery and Tools Property Tax, General Information, 2019 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
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
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
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		
				1	70	\$0.70
				2	60	\$0.60
				3	50	\$0.50
				4	40	\$0.40
				5	25	\$0.25
				6+	10	\$0.10
Charlotte Court House	OC	G	\$1.00	Charlotte County		
				1	45	\$0.45
				2	40.5	\$0.41
				3	36.45	\$0.36
				4	32.8	\$0.33
				5+	29.52	\$0.30

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... No response.

Table 10.1 Machinery and Tools Property Tax, General Information, 2019 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
Chase City	OC	G	\$0.68	All	80	\$0.54
Chatham	OC	G	\$2.25	Pittsylvania County		
Christiansburg	OC	G	\$0.444	All	10	\$0.23
				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	\$3.35	Alleghany County		
Clintwood	BV	IN	\$0.30	All	15	\$0.50
				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	\$3.20	Westmoreland County		
				1	80	\$2.56
				2	72	\$2.30
				3	64.8	\$2.07
				4	58.3	\$1.87
				5	52.9	\$1.69
				6	47.2	\$1.51
				7	42.5	\$1.36
				8	38.3	\$1.23
				9	34.4	\$1.10
				10	31	\$0.99
				11	27.9	\$0.89
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
				5+	30	\$0.19

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Table 10.1 Machinery and Tools Property Tax, General Information, 2019 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
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
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
Ivor	OC	G	\$0.50	All	100	\$0.50
Kenbridge	OC	G	\$0.15	Lunenburg County		
				1 to 5	50	\$0.08
				6 to 10	40	\$0.06
				11 to 15	30	\$0.05
				16 to 20	20	\$0.03
				21+	10	\$0.02
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

* 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, 2019 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
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	Shenandoah County		
				1	55	\$0.44
				2	50	\$0.40
				3	45	\$0.36
				4	40	\$0.32
				5	25	\$0.20
				6+	10	\$0.08
Orange	OC	G	\$0.066	1	75	\$0.05
				2	70	\$0.05
				3	65	\$0.04
				4	60	\$0.04
				5	55	\$0.04
				6	50	\$0.03
				7	45	\$0.03
				8	40	\$0.03
				9	35	\$0.02
				10	30	\$0.02
				11+	25	\$0.02
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	Wise County		
				1	86	\$0.27
				2	72	\$0.22
				3	58	\$0.18
				4	44	\$0.14
				5	30	\$0.09
				6	16	\$0.05
7+	10	\$0.03				
Saltville	OC	G	\$1.26	All	100	\$1.76
Smithfield	FMV	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

* 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, 2019 (continued)

Locality	Basis of Assessment*	Assessment Type*	Statutory Rate Per \$100	Assessment Year	Ratio (%)	Effective Rate Per \$100†
Towns (continued)						
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
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
Warsaw	BV	G	\$0.60	All	100	\$0.60
West Point	OC	G	\$2.40	King William County		
				All	25	\$0.60
Windsor	OC	G	\$0.10	Isle of Wight County		
				All	100	\$0.10
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

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

Basis of assessment: BV: Book Value; FMV: Fair Market Value; OC: Original Cost

Assessment type: C: Contracted Out; G: County Government; IN: In-House

Table 10.2
Machinery and Tools Tax on Specific Types of Equipment, 2019

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
Colonial Heights	N/A	N/A	\$2.00	N/A	N/A	N/A
Covington	N/A	N/A	\$2.76	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	\$0.91	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
Salem	N/A	N/A	\$3.20	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	\$3.15
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.)						
Alleghany	N/A	\$2.98	\$2.98	N/A	N/A	N/A
Amelia	N/A	\$1.00	\$1.00	N/A	N/A	N/A
Amherst	N/A	N/A	\$2.00	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	\$1.20	N/A	N/A	N/A
Fairfax	\$4.57	N/A	\$4.57	N/A	\$5.00	N/A
Fauquier	N/A	N/A	\$2.30	N/A	N/A	N/A

N/A Not applicable.

... No response.

Table 10.2 Machinery and Tools Tax on Specific Types of Equipment, 2019 (continued)

Locality	Rate Per \$100 of Assessed Value					
	Semiconductor	Forestry	Vehicle Cleaning	Castings	Defense	Other Business
Counties (continued)						
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
Hanover	N/A	N/A	\$3.57	N/A	N/A	N/A
Henrico	\$0.30	N/A	N/A	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	\$0.75	\$0.75	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	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	\$2.00	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	...
Tazewell	N/A	\$2.00	N/A	N/A	N/A	N/A
Warren	N/A	N/A	\$2.05	N/A	N/A	...
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	\$1.65	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	\$4.00	\$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
Clarkesville	N/A	N/A	\$0.38	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	...	N/A	N/A	N/A
Warrenton	N/A	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, 2019

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	Manassas Park	8
Bristol	26	Newport News	110
Buena Vista	22	Norfolk	147
Chesapeake	114	Norton	387
Covington	2	Portsmouth	44
Danville	69	Radford	23
Emporia	6	Roanoke	99
Fairfax	11	Salem	51
Franklin	10	Staunton	32
Hampton	154	Suffolk	67
Harrisonburg	60	Virginia Beach	353
Hopewell	44	Waynesboro	51
Lexington	4	Williamsburg	1
Lynchburg	92	Winchester	44
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.)			
Alleghany	42	King William	33
Amelia	91	Lancaster	6
Amherst	52	Lee	444
Arlington	9	Loudoun	192
Augusta	156	Lunenburg	32
Bath	21	Mecklenburg	51
Bedford	116	Montgomery	92
Botetourt	55	Nelson	35
Brunswick	35	New Kent	74
Buchanan	97	Northampton	15
Buckingham	76	Northumberland	38
Campbell	72	Nottoway	20
Caroline	32	Orange	45
Carroll	22	Patrick	39
Charlotte	36	Pittsylvania	82
Craig	42	Powhatan	48
Culpeper	65	Prince Edward	11
Cumberland	472	Prince George	38
Dinwiddie	23	Pulaski	48
Essex	33	Richmond	47
Fairfax	51	Roanoke	72
Fauquier	41	Rockbridge	28
Floyd	36	Scott	51
Fluvanna	11	Shenandoah	78
Franklin	83	Smyth	70
Giles	39	Southampton	32
Goochland	35	Stafford	61
Grayson	17	Surry	4
Greensville	39	Sussex	79
Halifax	44	Warren	47
Hanover	260	Washington	82
Henrico	211	Westmoreland	17
Henry	85	Wise	50
Isle of Wight	120	York	37
King & Queen	109		

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

Table 10.3 Machinery and Tools Tax, Number of Accounts, 2019 (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.)			
Abingdon	8	Purcellville	16
Altavista	30	Rocky Mount	31
Broadway	14	Saint Paul	3
Chatham	11	Saltville	9
Clarksville	4	Shenandoah	6
Clifton Forge	3	Smithfield	26
Culpeper	23	Strasburg	23
Dublin	2	Tazewell	16
Front Royal	18	Timberville	11
Gretna	3	Toms Brook	25
Luray	7	Warsaw	14
New Market	3	West Point	17
Onancock	5	Woodstock	3
Pulaski	11		

Section 11

Utility License Tax, 2019

In fiscal year 2018, the most recent year available from the Auditor of Public Accounts, the utility license tax accounted for 0.1 percent of the total tax revenue for cities, 0.1 percent for counties, and 0.6 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 136 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, 2019

	Cities	Counties	Towns	Total
Telephone	30	47	59	136
Water	8	21	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), Pembroke (0.3 percent), and Urbanna (0.23 percent).



Table 11.1
Utility License Tax, 2019

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
Charlottesville	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
Salem	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

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, 2019 (continued)

Locality	Tax Levy on Gross Receipts (%)	
	Telephone	Water
Counties (continued)		
King & Queen	0.5	N/A
King George	0.5	N/A
King William	0.5	N/A
Lunenburg	0.5	N/A
Mathews	0.5	N/A
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
Shenandoah	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
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

N/A Not applicable.

Table 11.1 Utility License Tax, 2019 (continued)

Locality	Tax Levy on Gross Receipts (%)	
	Telephone	Water
Towns (continued)		
Luray	0.5	N/A
Marion	0.5	N/A
Middleburg	0.5	0.5
New Market	0.5	N/A
Nickelsville	0.5	N/A
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
Saint Paul	0.5	N/A
Scottsville	0.5	N/A
Shenandoah	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
Urbanna	0.23	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, 2019

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.apa.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 2019 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. Seven cities reported having contract clauses that extended to 2019 or beyond, as did 6 counties and 9 towns. The median of the fees for all localities was 5 percent. Thirty-four localities indicated that they had multiple cable providers.



Table 12.1
Cable Television System Tax, 2019

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	Yes
Buena Vista	2019	5	No	Yes
Charlottesville	...	5	No	No
Chesapeake	N/A	N/A	No	Yes
Covington	N/A	N/A	No	Yes
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	Yes	Yes
Harrisonburg	N/A	N/A	No	Yes
Lexington	N/A	N/A	No	Yes
Manassas	N/A	N/A	No	Yes
Manassas Park	2019	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
Salem	2023	5	Yes	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
Brusnick	N/A	N/A	Yes	No
Buchanan	N/A	N/A	Yes	No
Campbell	2030	N/A	No	Yes
Caroline	N/A	N/A	Yes	Yes
Carroll	N/A	N/A	Yes	No
Chesterfield	2018	5	No	Yes
Dinwiddie	N/A	N/A	No	Yes
Fairfax	2023	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, 2019 (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.)				
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
Christiansburg	2025	5	Yes	No
Clarksville	2019	3	No	No
Clifton Forge	N/A	N/A	No	Yes
Clintwood	2022	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
Exmore	N/A	N/A	No	Yes
Floyd	...	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	2025	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
Madison	N/A	N/A	No	Yes

... No response
N/A Not applicable

Table 12.1 Cable Television System Tax, 2019 (continued)

Locality	Dates Contract Clauses Scheduled to Expire	Franchise Tax on Gross Receipts (%)	Multiple Cable Providers	Cable BPOL Tax
Towns (continued)				
Marion	N/A	N/A	No	Yes
New Market	N/A	N/A	No	Yes
Onancock	N/A	N/A	No	Yes
Pembroke	N/A	N/A	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
Shenandoah	2028	5	No	Yes
South Boston	...	4.5	No	No
Tazewell	N/A	N/A	No	Yes
Timberville	2027	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, 2019

In fiscal year 2018, the most recent year available from the Auditor of Public Accounts, the consumers' utility tax accounted for 2.9 percent of the tax revenue collected by cities, 1.3 percent by counties and 3.6 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.apa.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-six cities, 86 counties, and 85 towns reported having a tax on electricity in 2019. 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 2019, 32 cities, 51 counties, and 44 towns reported imposing the tax on residential, commercial and industrial users.

Finally, **Table 13.3** lists localities with a monthly tax on water. Sixteen 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, 2019

Tax	Cities	Counties	Towns
Electricity	36	86	85
Gas	32	51	44
Water	16	2	3



Table 13.1
Utility Consumers' Monthly Tax on Electricity, 2019

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 + \$0.012075/kwh; group meter not to exceed 3.00 times the number of dwelling units	\$1.07 + \$0.005071/kwh	\$1.07 + \$0.004131/kwh
Buena Vista	20% on first \$15	20% on first \$150	20% on first \$150
Charlottesville	\$0.70 + \$0.007349/kwh first 40,726 kwh; \$0.002940/kwh thereafter	\$1.15 + \$0.009580/kwh first 36,570 kwh; \$0.001755/kwh thereafter	\$1.15 + \$0.007115/kwh first 49,242 kwh; \$0.002868/kwh thereafter
Chesapeake	\$1.75/dwelling unit + \$0.0185/kwh; \$3.75 max.	\$2.87/meter + \$.0251/kwh; \$112.50 max.	\$2.87/meter + \$0.0171/kwh; \$112.50 max.
Colonial Heights	\$1.40 + \$0.015094/kwh; max. \$3	\$2.29 + \$0.013669/kwh; max. \$60	\$2.29 + \$0.013669/kwh; max. \$60
Covington	6% times min. provider charge. + \$0.004743/kwh; \$6 max.	10% times min. provider charge + \$0.006602/kwh; \$8,000 max./year	10% times min. provider charge + \$0.006602/kwh; \$8,000 max./year
Danville	\$0.027 + \$0.0035/kwh; \$0.90 max.	\$0.49 + \$0.0037/kwh on first 1,500 kwh	\$39 + \$0.0019/kwh; \$60 max.
Emporia	\$1.40 + \$0.158086/kwh: \$3 max.	\$2.29 + \$0.014085/kwh; \$36 max.	\$2.29 + \$0.014085/kwh; \$36 max.
Fairfax	\$1.05 + \$0.01136/kwh; \$2.25 max.	\$1.72 + \$0.010112/kwh; \$75 max.	\$1.72 + \$0.010112/kwh; \$75 max.
Falls Church	\$0.70 + \$0.007535/kwh; \$5 max.	\$0.092 + \$0.004807/kwh	\$0.092 + \$0.004807/kwh
Franklin	\$1.15 + \$0.015/kwh; \$3 max.	\$2 + \$0.015/kwh on first 3,700 kwh; \$0.0055/kwh thereafter; \$165 max.	\$2 + \$0.015/kwh on first 3,700 kwh; \$0.0055/kwh thereafter; \$165 max.
Fredericksburg	\$1.40 + \$0.01508/kwh; \$3 max.	\$2.15 + \$0.0015194 on first 30,630 kwh; \$0.001494/kwh thereafter; max. 20% consumer charge/month	\$2.15 + \$0.0015194 on first 30,630 kwh; \$0.001494/kwh thereafter; max. 20% consumer charge/month
Galax	20% on first \$10	20% on first \$100	20% on first \$150
Hampton	\$1.40 + \$0.014953/kwh; \$3 max.	\$2.29 + \$0.013953/kwh on first 2,703 kwh; \$0.003321/kwh thereafter; \$80 max.	\$2.29 + \$0.013953/kwh on first 2,703 kwh; \$0.003321/kwh thereafter; \$80 max.
Harrisonburg	\$1.00 + \$0.0024/kwh; \$2 max.	\$1.00 + \$0.0166/kwh; \$20 max.	\$1.00 + \$0.0166/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; \$0.00260/kwh thereafter	\$0.00480/kwh on first 1,000 kwh; \$0.00292/kwh thereafter	\$0.00375/kwh on first 1,000 kwh; \$0.00260/kwh thereafter
Manassas Park	20% times min. provider charge + 0.01641/kwh; \$3 max.	20% times min. provider charge + 0.021683/kwh on first 1500 kwh; \$0.0174/kwh thereafter	20% times min. provider charge + 0.021683/kwh on first 1500 kwh; \$0.0174/kwh thereafter
Martinsville	\$2.00 + \$0.00328/kwh; \$3 max.	\$0.00528/kwh; \$400 max. (large) \$0.00626/kwh; \$400 max. (medium) \$0.00949/kwh; \$400 max. (small)	\$0.00528/kwh; \$400 max.
Newport News	\$1.54 + \$0.016398/kwh; \$3.08 max.	\$2.29 + \$0.015455/kwh on first 2,440 kwh; \$0.003482/kwh thereafter; \$80 max.	\$2.29 + \$0.013859/kwh on first 2,721 kwh; \$0.003265/kwh thereafter; \$80 max.
Norfolk	\$1.75 + \$0.016891/kwh; \$3.75 max.	non-mfg: \$2.87 + \$0.017933/kwh on first 537 kwh; \$0.006330/kwh thereafter	\$1.38 + \$0.004965/kwh on first 3,625,100 kwh; \$0.004014/kwh thereafter; \$53,000 max.
Norton	20% on first \$15	20% on first \$37.50	20% on first \$37.50
Petersburg	\$1.40 + \$0.015063/kwh; \$3 max.	\$1.72 + \$0.010533/kwh; \$75 max.	\$1.72 + \$0.010533/kwh; \$75 max.
Poquoson	\$1.40 + \$0.014716/kwh; \$3 max.	\$1.15 + \$0.007286/kwh; \$10 max.	\$1.15 + \$0.007286/kwh; \$10 max.

kwh = kilowatt hours

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2019 (continued)

Locality	Residential	Commercial	Industrial
Cities (continued)			
Portsmouth	\$1.40 + \$0.015038/kwh; \$3.40 max.	\$2.29 + \$0.015915/kwh; \$400 max.	\$2.29 + \$0.013143/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	\$0.40 + \$0.003/kwh; \$0.90 max.	\$1.00 + \$0.003/kwh; \$300 max.	\$1.00 + \$0.003/kwh; \$300 max.
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	\$0.00132/kwh	\$0.00342/kwh
Albemarle	\$0.0312831/kwh on first 128 kwh; \$4 max.	\$0.005265/kwh on first 56,980; \$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.
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
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

N/A Not applicable.
kwh = kilowatt hours

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2019 (continued)

Locality	Residential	Commercial	Industrial
Counties (continued)			
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 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	\$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
Nelson	20% on first \$10	20% on first \$10	20% on first \$10

N/A Not applicable.
kwh = kilowatt hours

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2019 (continued)

Locality	Residential	Commercial	Industrial
Counties (continued)			
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 \$15	20% on first \$200	20% on first \$200
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.	\$0.00550/kwh; \$10 max.	\$0.00750/kwh; \$2.50 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, 2019 (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.
Blackstone	\$8.29 + \$0.10044/kwh on 1st 800 kwh; \$0.11149/kwh on 801-2500 kwh; \$0.11224/kwh on 2501-50000 kwh; \$0.11258/kwh for over 50000	\$15.98 for 1st 20 kwh; 20-2500 kwh: \$0.10555/kwh 2501-3000 kwh: \$0.10629/kwh 3000-50000 kwh: \$0.07745/kwh Over 50000 kwh: \$0.07778/kwh	\$15.44 for 1st 20 kwh; 20-2500 kwh: \$0.09712/kwh 2501-3000 kwh: \$0.09781/kwh 3000-50000 kwh: \$0.07127/kwh Over 50000 kwh: \$0.07157/kwh
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	\$0.0284/kwh; \$3 max.	\$0.0250/kwh on first 6,300 kwh; \$0.0082/kwh thereafter	\$0.0250/kwh on first 6,300 kwh; \$0.0082/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
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
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: \$0.00038/kwh; 2,501-50,000 kwh: \$0.00024/kwh; over 50,000 kwh: \$0.00018/kwh	0 to 2,500 kwh: \$0.00038/kwh; 2,501-50,000 kwh: \$0.00024/kwh; over 50,000 kwh: \$0.00018/kwh	0 to 2,500 kwh: \$0.00038/kwh; 2,501-50,000 kwh: \$0.00024/kwh; over 50,000 kwh: \$0.00018/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	\$0.09850/kwh; \$3 max.	N/A	N/A
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.
Hamilton	\$0.006804/kwh; \$2.70 max.	\$0.00005393/kwh; \$72 max.	N/A
Haymarket	20% of monthly charge; \$3 max.	20% of monthly charge; \$100 max	20% of monthly charge; \$100 max.
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

N/A Not applicable.
kwh = kilowatt hours

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2019 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
Independence	\$0.01525/kwh; \$3 max.	\$0.00580/kwh; \$20 max.	\$0.01300/kwh; \$40 max.
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
Middleburg	\$1.26 + \$0.013424/kwh; \$2.70 max.	\$1.26 + \$0.007421/kwh; \$33 max.	\$1.26 + \$0.007421/kwh; \$33 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.
Mount Jackson	\$0.007498/kwh; \$3 max.	\$0.007298/kwh; \$5 max.	\$0.007298/kwh; \$5 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.
Richlands	\$1.50 min.; \$3 max.	N/A	\$1.50 min.; \$90 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.
Rural Retreat	\$0.0151/kwh; \$3 max.	\$0.0150/kwh; \$15 max.	\$0.0150/kwh; \$15 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/kwh 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; \$0.75 max.	\$0.0025/kwh; \$0.75 max.	\$0.0025/kwh; \$0.75 max.
Strasburg	\$1.00 + \$0.007585/kwh; \$2 max.	\$10.00 + \$0.00752/kwh; \$20 max	\$10.00 + \$0.00752/kwh; \$20 max.
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.

N/A Not applicable.
kwh = kilowatt hours

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2019 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
West Point	\$1.40 + \$0.015094/kwh; \$3 max;	\$1.15 + \$0.007319/kwh; \$10 max.	\$1.15 + \$0.007319/kwh; \$10 max.
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, 2019

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/meter	\$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	
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, 2019 (continued)

Locality	Residential	Commercial	Industrial
Cities (continued)			
Salem	\$0.53+\$0.011/ccf; \$0.90 max	\$19.50+\$0.011/ccf; \$300 max.	\$24.00+\$0.011/ccf; \$300 max.
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; \$0.011/ccf thereafter	\$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 \$0.011/ccf thereafter
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, 2019 (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 \$15	20% on first \$200	20% on first \$200
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	\$1.20 + \$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; \$0.70 max.	\$0.0104/ccf; \$10 max.	\$0.0104/ccf; \$2.50 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; \$10.00 max.	\$0.07955/ccf; \$10.00 max.
Bridgewater	\$0.0502/ccf; \$3.00 max.	\$0.0248/ccf on first 1,225 ccf; \$0.0114/ccf thereafter	\$0.0248/ccf on first 1,225 ccf; \$0.0114/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
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
Christiansburg	\$0.0946/ccf; \$2.50 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.

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, 2019 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
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
Haymarket	\$1.50+\$0.750/ccf; \$3 max.	\$3.00+\$0.675/ccf; \$100 max.	\$3.00+\$0.675/ccf; \$100 max.
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
Middleburg	\$0.0288/ccf; \$3.00 max.	\$0.0790/ccf; \$33 max.	\$0.0790/ccf; \$33 max.
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.
Strasburg	\$1.00 + \$0.10/ccf; \$2 max.	\$10 + \$0.10/ccf; \$20 max.	\$10 + \$0.10/ccf; \$20 max.
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, 2019

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
Falls Church	10% on 1st \$50	8%	8%
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.)			
Orange	20% on first \$15	20% on first \$150	20% on first \$150
Richlands	\$3	N/A	\$3-\$10
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, 2019

In fiscal year 2018, 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, 3.4 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; 105 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, 18 reported requiring a license fee, either by business or by location. Twenty-eight counties and 57 towns also reported requiring license fees of some sort. Finally, 20 cities, 33 counties, and 17 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 98 towns.

Table 14.3 shows specific tax rates by business classification for each locality. All 38 cities, 45 counties, and 98 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.

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 2019

Item	Cities	Counties	Towns	Cities, Counties & Towns
License fee				
Median	\$50.00	\$40.00	\$30.00	\$30.00
Number of localities	12	25	36	73
Gross receipts tax rate per \$100				
Contracting				
Median	\$0.16	\$0.13	\$0.13	\$0.14
Number of localities	38	44	97	179
Retail				
Median	\$0.20	\$0.16	\$0.14	\$0.16
Number of localities	38	40	99	177
Repair, personal & bus.				
Median	\$0.36	\$0.20	\$0.20	\$0.20
Number of localities	38	43	100	181
Financial, real est. & prof.				
Median	\$0.58	\$0.33	\$0.29	\$0.33
Number of localities	38	43	100	181
Wholesale (purchases)				
Median	\$0.11	\$0.05	\$0.05	\$0.05
Number of localities	36	38	88	162

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 \$0.11 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, \$40 for counties, and \$30 for 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 2019, only 24 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, Saint Paul, and Vienna.

Table 14.4 lists taxes and fees on peddlers and itinerant merchants. All of the cities, 50 counties, and 93 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.

Table 14.1
BPOL Due Dates and Other Provisions, 2019

Locality	Due Dates		License Fee Applied	Gross Receipts Tax	Threshold Amount	Separate Gross Receipts
	Filing	Payments		Threshold		Tax Threshold for Each License
Cities (Note: All cities responded to the survey.)						
Alexandria	3/1	3/1	None	Yes	\$100,000	Yes
Bristol	3/1	3/1	None	Yes	\$15,000	Yes
Buena Vista	3/1	3/1	None	No	N/A	No
Charlottesville	3/1	3/1	Per license	No	N/A	Yes
Chesapeake	3/1	3/1	Per license	Yes	\$200,000	Yes
Colonial Heights	1/1	3/1	None	No	N/A	Yes
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	Per license	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; 5/1	None	Yes	\$10,000	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	3/1	3/1	None	No	N/A	No
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	No	N/A	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.

Table 14.1 BPOL Due Dates and Other Provisions, 2019 (continued)

Locality	Due Dates		License Fee Applied	Gross	Separate Gross Receipts	
	Filing	Payments		Receipts Tax Threshold	Threshold Amount	Tax Threshold for Each License
Counties (continued)						
Fairfax ^a	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 ^b	3/1	3/1	None	Yes	\$300,000	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	\$124,999	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	None	Yes	\$20,000	Yes
Big Stone Gap	1/1	5/1	Per license	No	N/A	Yes
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
Boyce	12/5	12/5	Per location	No	N/A	No
Boydton	1/1	1/1	Per license	No	N/A	No
Bridgewater	3/1	3/1	Per license	No	N/A	No
Broadway	3/1	3/1	Per location	No	N/A	No

N/A Not applicable.

^a 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.

^b Henrico County does not impose a license fee on any business. It has a minimum tax of \$30 after the first \$300,000 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, 2019 (continued)

Locality	Due Dates		License Fee Applied	Gross	Threshold Amount	Separate Gross Receipts
	Filing	Payments		Receipts Tax Threshold		Tax Threshold for Each License
Towns (continued)						
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
Christiansburg	3/1	3/1	Per location	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 ^c	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	4/1	4/1	Per license	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
Glasgow	5/1	5/1	Per license	No	N/A	No
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
Hamilton ^d	3/1	3/1	Per license	Yes	\$100	No
Haymarket	4/30	4/30	None	No	N/A	No
Haysi	3/1	3/1	Per location	Yes	\$25,000	No
Herndon	3/1	3/1	None	Yes	N/A	Yes
Hillsville ^e	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	5/1	5/1	None	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 ^f	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 ^g	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
Marion	1/31	1/31	Per location	No	N/A	No
Middleburg	3/1	3/1	None	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
Nickelsville	3/1	3/1	None	No	N/A	No

N/A Not applicable.

^c For the town of Dayton, the imposed license fee is credited against the license tax.^d The town of Hamilton requires a \$4,000 gross receipts threshold for home-based businesses. For commercial businesses the threshold is \$250,000.^e The town of Hillsville imposes the greater of \$30 or the tax rate set forth.^f The town of Kilmarnock imposes the greater of \$30 or the tax rate set forth.^g The town of Leesburg imposes the greater of \$20 or the tax rate set forth.

Table 14.1 BPOL Due Dates and Other Provisions, 2019 (continued)

Locality	Due Dates		License Fee Applied	Gross Receipts Tax	Threshold Amount	Separate Gross Receipts
	Filing	Payments		Threshold		Tax Threshold for Each License
Towns (continued)						
Occoquan	3/1	5/31	None	No	N/A	No
Onancock	4/30	4/30	Per license	No	N/A	No
Pembroke	1/1	3/15	Per location	No	N/A	No
Pulaski	3/1	3/1	None	No	N/A	No
Purcellville	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
Shenandoah	2/15	3/1	Per License	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
Strasburg	2/28	3/1	None	Yes	\$12,000	No
Tappahannock	3/1	3/1	Per license	No	N/A	No
Tazewell	4/15	4/15	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	Per location	Yes	\$125,000	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	Yes
West Point	3/1	3/1	None	No	N/A	No
Windsor	4/15	4/15	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, 2019

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 (\$25,000 for C) to \$100,000, below which there is a flat tax of \$50.
Bristol	N/A	\$30	
Buena Vista	N/A	\$30	The fee is applied on all gross receipts under \$50,000.
Charlottesville	\$35	N/A	
Chesapeake	\$50	N/A	The fee is applied on all gross receipts under \$200,000.
Colonial Heights	N/A	\$30	
Covington	N/A	\$30	The tax is applied to all categories.
Danville	\$50	N/A	
Emporia	N/A	\$30	There is no tax for gross receipts under \$10,000 (\$25,000 for C). Above that amount, the category tax rate applies to the full amount.
Fairfax	N/A	N/A	
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 \$50 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	
Hopewell	N/A	\$30	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 to the category tax rate.
Lexington	N/A	\$30	
Lynchburg	N/A	N/A	Businesses grossing over \$150K 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	Each business must pay the greater amount of either the \$30 license tax or the category tax rate.
Martinsville	N/A	\$30	
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	The category rate tax is not applied until \$100,000 in gross receipts is reached. Before that, only the fee applies.
Petersburg	\$50	\$50	
Poquoson	N/A	\$30	
Portsmouth	N/A	\$50	
Radford	\$0.75	\$30.75	
Richmond	\$30	N/A	
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	
Williamsburg	N/A	\$30	The fee is applied on gross receipts under \$50,000.
Winchester	\$50	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, 2019 (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	License fees are as follows: less than \$15K=\$20; \$15K-\$29,999=\$30; \$30K-\$99,999=\$40. Tax rate applies over \$100,000.
Albermarle	\$50	N/A	
Alleghany	\$15	N/A	
Amelia	\$10	N/A	
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 \$300K 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 with gross receipts over \$100,000.
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	The minimum tax applies to gross receipts from \$2,500 through \$25,000 (except \$21,000 for the contracting category). Above that, the category tax rate applies. See Table 14.3 for the specific rates by category.
King and Queen	\$75	N/A	
King George	N/A	\$25	
King William	N/A	\$30	
Loudoun	N/A	N/A	
Louisa	N/A	N/A	A \$30 fee applies to contractors with any receipts up to \$200,000. It applies to home-based businesses with receipts greater than \$4,000. A \$25 fee applies to contractors.
Mathews	\$30	N/A	
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	

Note: See last page of Table 14.2 for abbreviations.

N/A Not applicable.

Table 14.2 Specific BPOL Fees and Minimum Taxes, 2019 (continued)

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
Counties (continued)			
Page	N/A	\$20	The category tax rate is applied only when gross receipts reach \$250K. See Table 14.3 for the specific rates by category.
Powhatan	\$50	N/A	
Prince George	\$25/\$50	N/A	
Prince William	N/A	N/A	
Pulaski	N/A	\$30	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.
Roanoke	\$50	N/A	The license fee applies when gross receipts are less than \$125K.
Rockbridge	\$30	N/A	
Southampton	N/A	\$30	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.
Spotsylvania	N/A	N/A	
Surry	\$30	N/A	
Sussex	\$30	N/A	
Warren	\$0/\$10/ \$30/\$50	N/A	
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	Fee for contracting and retail only. Fee is not required if tax is greater than \$20.
Bedford	\$30	N/A	
Berryville	\$20	N/A	
Big Stone Gap	\$30	N/A	
Blacksburg	\$30/\$35/ \$40/\$50	N/A	The fee is based on a tiered system of gross receipts: \$0-\$30K is \$30; \$30,001-\$40K is \$35; \$40,001-\$45K is \$40; \$45,001-\$50K is \$50. If gross receipts are greater than \$50K, the category tax rate is applied. See Table 14.3 for the specific rates by category.
Blackstone	N/A	N/A	
Bluefield	N/A	\$10	
Boones Mill	N/A	\$30	
Boyce	\$30	N/A	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.
Boydton	\$30	N/A	
Bridgewater	\$20	N/A	
Broadway	N/A	\$25	
Brookneal	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.
Buchanan	N/A	\$25	
Cape Charles	N/A	\$30	
Chase City	N/A	\$30	
Chatham	N/A	\$30	The fee is for first year licenses.
Chincoteague	N/A	\$50	
Christiansburg	\$30	\$30	
Clarksville	N/A	\$30	
Clifton Forge	\$28.50	N/A	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.
Clintwood	N/A	\$30	
Coeburn	N/A	\$30	
Colonial Beach	N/A	N/A	
Courtland	N/A	\$10	
Culpeper	N/A	\$24	

Note: See last page of Table 14.2 for abbreviations.

N/A Not applicable.

Table 14.2 Specific BPOL Fees and Minimum Taxes, 2019 (continued)

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
Towns (continued)			
Damascus	\$50	N/A	The \$20 license fee is credited against the license tax. If the fee is greater than the tax, no tax is due.
Dayton	\$20	N/A	
Dillwyn	N/A	\$30	
Drakes Branch	N/A	N/A	
Dublin	N/A	\$30	
Dumfries	N/A	\$50	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.
Edinburg	N/A	\$18	
Elkton	\$30	\$30	
Farmville	\$10	N/A	
Fincastle	N/A	\$10	
Floyd	\$30	N/A	\$30 is the fee for a 1st-year business. Otherwise it depends on the previous year's receipts.
Front Royal	N/A	\$10	
Gate City	\$30	N/A	
Glasgow	\$30	N/A	
Gordonsville	\$30	N/A	
Goshen	N/A	N/A	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.
Gretna	N/A	\$30	
Grottoes	N/A	\$25	
Hamilton	N/A	\$30	
Haymarket	N/A	\$35	
Haysi	\$30	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.
Herndon	N/A	\$30	
Hillsville	\$30	N/A	
Honaker	\$25	N/A	
Independence	N/A	\$30	
Ivor	N/A	\$30	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	
Kilmarnock	\$30	N/A	
La Crosse	N/A	N/A	
Lawrenceville	\$30	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.
Lebanon	\$30	N/A	
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 \$30 minimum tax (\$40 for C). 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	\$30	
Luray	N/A	\$30	
Madison	\$30	N/A	
Marion	N/A	\$30	
Middleburg	N/A	\$30	
Montross	\$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, 2019 (continued)

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
Towns (continued)			
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	
New Market	N/A	\$10	
Occoquan	N/A	\$30	Gross receipts under \$12,000 require a minimum fee of \$15.
Onancock	\$30	N/A	
Pembroke	\$30	N/A	
Pulaski	N/A	\$30	
Purcellville	N/A	\$20	
Rocky Mount	N/A	\$10	
Round Hill	N/A	\$30	
Rural Retreat	N/A	\$10	
Saint Paul	N/A	\$30	
Saltville	N/A	\$30	
Scottsville	N/A	\$30	
Shenandoah	N/A	\$30	
Smithfield	N/A	\$30	
South Boston	N/A	\$30	
South Hill	N/A	\$30	
Stanley	N/A	\$30	
Strasburg	N/A	\$15	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.
Tappahanock	N/A	\$25	
Tazewell	N/A	\$20	
Timberville	N/A	\$50	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.
Urbanna	Varies	N/A	
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	
West Point	N/A	\$30	
Windsor	N/A	\$30	
Wise	N/A	\$30	
Woodstock	N/A	N/A	
Wytheville	N/A	\$30	

Note: See last page of Table 14.2 for abbreviations.

N/A Not applicable.

Table 14.2 Specific BPOL Fees and Minimum Taxes, 2019 (continued)

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
Towns (continued)			
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, 2019

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 RP, PE	\$0.20 F, RE	\$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 RP, PE	\$0.58 F, RE	\$0.15 P
Norton	\$0.16	\$0.20	\$0.36	\$0.50	\$0.25 P
Petersburg	\$0.16	\$0.20	\$0.32*	\$0.58	N/A
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	N/A
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	\$0.05 P
Alleghany	\$0.08	\$0.10	\$0.18 RP, PE	\$0.29 F, RE	\$0.05 P
Amelia	\$0.08	\$0.10	\$0.18	\$0.25	\$0.02 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.

Table 14.3 Specific BPOL Tax Rates per \$100 by Business Category, 2019 (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 ^c	\$0.10	\$0.10	\$0.05 P
Goochland	\$0.10	\$0.05	\$0.10 B, PE \$0.05 RP	\$0.15	N/A
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 ^d
Henry ^e	\$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	\$0.12	\$0.17	\$0.20	\$0.33	\$0.05 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.

^c 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.

^d 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.

^e 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, 2019 (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	\$0.02 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	\$0.05 GR
Boydton	\$0.12	\$0.12	\$0.12	\$0.12	\$0.05 GR
Bridgewater	\$0.12	\$0.15	\$0.15	\$0.43/\$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
Chase City	\$0.14	\$0.14	\$0.22	\$0.30	\$0.05 P
Chatham	\$0.16	\$0.20	\$0.20	\$0.20	\$0.05 P
Christiansburg	\$0.13	\$0.175	\$0.28	\$0.39	\$0.05 P
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	\$0.14 RP, PE	\$0.20 F, RE	\$0.04 P
Damascus	\$0.16	\$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	\$0.092	\$0.125	\$0.18 RP, PE	\$0.29 F, RE	\$0.02 GR
Edinburg	\$0.13 ^f	\$0.13 ^f	\$0.13 ^f	\$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
Glasgow	\$0.10	\$0.13	\$0.23	\$0.38	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
Hamilton	\$0.09	\$0.17	\$0.23	\$0.33	\$0.05 P
Haymarket	\$0.15	\$0.15	\$0.15	\$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 ^g	\$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 ^h	\$0.15	\$0.15	\$0.20	\$0.15 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 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.

^f 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.

^g The town of Hillsville taxes at the greater of a \$30 minimum tax or the given category tax rate.

^h 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.

Table 14.3 Specific BPOL Tax Rates per \$100 by Business Category, 2019 (continued)

Locality	Contracting	Retail	Repair, Personal, & Business Svcs. [†]	Financial, Real Estate & Prof. Svcs. [†]	Wholesale Gross Receipts or Gross Purchases
Towns (continued)					
Ivor	\$0.08	\$0.10	\$0.18 RP, PE	\$0.29 F, RE	\$0.02 P
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	\$0.16	\$0.16	\$0.166	\$0.16	\$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
Middleburg	\$0.12	\$0.15	\$0.22	\$0.23	\$0.05 GR
Mount Jackson	\$0.05	\$0.05	\$0.05 RP, PE	\$0.05 F, RE	\$0.05 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
Nickelsville	\$0.11	\$0.14	\$0.25	\$0.41	\$0.05 GR
Occoquan	\$0.16	\$0.20	\$0.20	\$0.33	\$0.05 P
Onancock	\$0.08	\$0.10	\$0.18	\$0.29	\$0.25 GR
Pembroke	\$0.16	\$0.20	\$0.30	\$0.58	\$0.15 GR
Pulaski	\$0.16	\$0.16	\$0.20	\$0.40	\$0.13 GR ⁱ
Purcellville	\$0.14	\$0.17	\$0.17	\$0.17	\$0.05 P
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
Shenandoah	\$0.16	\$0.20	\$0.36 RP, PE	\$0.35 F, RE	\$0.05 P
Smithfield ^j	\$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
Stanley	\$0.10	\$0.17	\$0.25	\$0.25	\$0.05 GR
Strasburg	\$0.11	\$0.13	\$0.13	\$0.19	\$0.05 P
Tappahanock	\$0.15	\$0.20 ^k	\$0.35	\$0.54	\$0.05 GR
Tazewell	\$0.15	\$0.23	\$0.25 RP, PE	\$0.30 F, RE	\$0.05 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

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.

ⁱ 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.

^j 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.

^k The town of Tappahannock charges \$0.15/\$100 tax rate for mail order receipts.

Table 14.3 Specific BPOL Tax Rates per \$100 by Business Category, 2019 (continued)

Locality	Contracting	Retail	Repair, Personal, & Business Svcs. [†]	Financial, Real Estate & Prof. Svcs. [†]	Wholesale Gross Receipts or Gross Purchases
Towns (continued)					
Vinton	\$0.16	\$0.20	\$0.36	\$0.58/ \$0.35 RE	\$0.05 GR
Warrenton	\$0.085	\$0.10	\$0.187	\$0.2975	\$0.04 GR
Warsaw	\$0.07	\$0.08 ^l	\$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	\$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.

^l 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

C: Contractors

F: Financial

GR: Based on Gross Receipts

K: Thousands

MO: Mail Order

M: Millions

P: Based on Purchases for Sale

PE: Personal Service

PR: Professional

R: Retail

RE: Real Estate

RP: Repair

W: Wholesale

Table 14.4
Taxes and Fees on Peddlers and Itinerant Merchants, 2019

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 ≤ \$200K \$500 on receipts > \$200K	Wholesale: \$50 itinerant; \$50 on receipts ≤ \$200K \$500 on receipts > \$200K
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
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	\$300	\$500	\$500
Roanoke	\$50	\$50 perishables; \$500 non-perishables	\$50 if purchases ≤ \$100K; or \$44 + \$0.26/\$100 if > \$100K
Salem	\$200	\$500; \$50 perishables	\$50
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 peddlers \$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, 2019 (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
Henrico	\$20	\$20	\$20
Henry	\$50	\$50	Wholesale: varies
Isle of Wight	\$500; \$50 for food peddler	\$500	Itinerant: \$0.20/\$100 gross receipts (\$200 minimum)
James City	\$500	\$500	wholesale: \$50; itinerant: \$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
Northampton	\$30	\$30	\$30
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

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, 2019 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Counties (continued)			
Spotsylvania	\$0.10/\$100 gross receipts	\$0.10/\$100 gross receipts	\$0.10/\$100 gross receipts
Surry	\$25	\$25	\$150
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
Berryville	N/A	\$100	N/A
Big Stone Gap	\$30	None if selling self-produced farm or nursery product	\$30
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
Christiansburg	\$300	\$500	\$300 \$500 for itinerant
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	\$500; \$100 per season (Christmas trees, fireworks)	\$250; \$100 per season (Christmas trees, fireworks)	\$250; \$100 per season (Christmas trees, fireworks)
Gordonsville	\$30 plus \$10 background check	\$50	\$50
Gretna	\$25 bimonthly	\$250	\$250
Grottoes	\$500	\$500	\$500
Grundy	\$500 per sale	\$15 per sale	\$500 per sale
Hamilton	\$500	\$500	\$500
Haymarket	\$500	\$500	\$0.05/100

N/A Not applicable.

Table 14.4 Taxes and Fees on Peddlers and Itinerant Merchants, 2019 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Towns (continued)			
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 - \$500 due upon coming into town	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
Middleburg	\$500	\$500	\$500
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
Pembroke	\$200	\$200	\$200
Pulaski	\$30	\$500	\$500
Purcellville	\$500	\$500	\$500
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	\$250-\$500	\$250-\$500	\$250-\$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	
Shenandoah	\$500	\$500	\$500
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
Strasburg	\$75	\$75	\$75
Tappahannock	\$500	\$500	\$0.05/\$100 gross receipts
Tazewell	\$100 per 24 hour period	N/A	\$100 per 24 hour period
Timberville	\$50	\$50	\$50
Victoria	\$100	\$100	\$100
Vienna	\$25/vehicle	\$25/vehicle	\$25/vehicle
Vinton	\$250 per month	\$500 per month	\$50 per month

N/A Not applicable.

Table 14.4 Taxes and Fees on Peddlers and Itinerant Merchants, 2019 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Towns (continued)			
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, 2019

In fiscal year 2018, 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 base registration fees for non-commercial passenger vehicles are \$33 for vehicles under 4,000 pounds and \$38 for heavier vehicles (§ 46.2-694.2). Motorcycle fees are \$18 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 additional fees for specified government services, such as \$6.25 for emergency medical service (EMS) programs [*Code of Virginia* § 46.2-694 (A) (13) and *2014 Appropriations Act* § 3-6.02] to be paid to the state treasury and provides for a \$1.50 addition for the official motor vehicle safety inspection program to be paid at registration (§ 46.2-1168).

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 § 58.1-3511. Business vehicles with a weight of 10,000 pounds or less are considered to be in the jurisdiction in which the owner of the business: (1) is required to file a tangible

personal property tax return for any vehicle used in the business, and (2) has a definite place of business from which the use of the business vehicle is directed or controlled.

If a town within a county levies a motor vehicle license tax, the county must credit the owner with the tax paid to the town. Also, if the town tax is equal to the maximum allowed by law, then the county may not impose any further tax. Likewise, no county license tax may be imposed on vehicles that are subject to license taxes imposed by a town constituting a separate school 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-two cities and 83 counties reported imposing the tax. Of the reporting towns, 103 said they levied the tax. The second column gives the tax rate on private passenger vehicles. Most localities levy a flat tax between \$15 and \$30 for passenger vehicles under 4,000 pounds. The table also shows the exemption status for elderly or disabled persons. Seven localities offer tax relief for the elderly, while 30 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, 2019

Tax	Number of Localities			
	Cities	Counties	Towns	Total
\$10.00 - \$15	0	2	13	15
\$15.01 - \$20	4	13	23	40
\$20.01 - \$25	9	40	48	97
\$25.01 - \$30	10	9	9	28
Over \$30	9	19	10	38
Total	32	83	103	218
Mean	\$28.09	\$26.73	\$23.67	\$25.48
Median	\$27.00	\$25.00	\$25.00	\$25.00
1st Quartile	\$25.00	\$23.00	\$20.00	\$20.00
3rd Quartile	\$32.25	\$30.00	\$25.00	\$28.00

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 \$27.00; the median tax for both counties and towns was \$25. For cities the mean license tax for private passenger vehicles was \$28.09. The first quartile measure was \$25 while the third quartile was \$32.25. For counties, the mean was \$26.67. The first and third quartiles were \$23.00 and \$30.00, respectively. For towns, the mean was \$23.18. The first and third quartiles were \$20 and \$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, 78 counties, and 62 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, 83 counties, and 81 towns reported they no longer required decal placement on automobile windshields.



Table 15.1
Motor Vehicle Local License Tax, 2019

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 over 4,000 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-\$287.00	
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	12/05	\$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; 02/28	\$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	\$40.74	No	No	\$28.74	\$40.74-\$250.00	
Roanoke	05/31	\$28.00	No	No	\$15.00	\$28.00-\$30.00	
Salem	05/31	\$20.00	No	Yes	\$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, 2019 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles				Motorcycles	Trucks Not for Hire
		Tax	Exempt				
			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	\$24.00 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	
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	No	\$11.00	\$25.00	
Appomattox	06/05	\$35.00	No	No	\$24.00	\$35.00	
Arlington ^c	10/15	\$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	12/05	\$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	
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 ^d	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	
Grayson	05/05	\$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	\$40.75	No	No	\$28.75	\$47.50	
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	12/05	\$20.75	No	No	\$12.00	\$20.75	

N/A Not Applicable.

k = Thousand.

^b The city of Virginia Beach uses the date on the DMV registration as the due date.^c Decals must be purchased within thirty days of moving to Arlington County.^d Floyd County assesses \$10 for trailers.

Table 15.1 Motor Vehicle Local License Tax, 2019 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles				Motorcycles	Trucks Not for Hire
		Tax	Exempt				
			Elderly	Disabled			
Counties (continued)							
Highland	12/05	\$15.00	No	No	\$5.00	\$15.00	
Isle of Wight	06/05	\$33.00	No	No	\$18.00	\$33.00	
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 ^e	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	12/05	\$25.00	No	No	\$18.00	\$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	06/20	\$40.75	No	No	\$28.75	\$40.75	
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 ^f	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 ^g	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	\$23.00	
Spotsylvania	06/05	\$25.00	No	Yes	\$15.00	\$25.00	
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	
Tazewell	12/05	\$20.00	No	No	\$20.00	\$20.00	
Warren	06/05	\$30.00	No	No	\$15.00	\$30.00	
Washington	11/20	\$25.00	No	No	\$7.50	\$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.

^e Middlesex County taxes trailers at \$10.^f Prince William County reports multiple due dates.^g Shenandoah County levies a \$15 tax on trailers over 1,500 lbs.

Table 15.1 Motor Vehicle Local License Tax, 2019 (continued)

Locality	Due Date	Private Passenger Vehicles				Motorcycles	Trucks Not for Hire
	Display or Payment	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	No	\$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	12/05	\$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	12/05	\$10.00	No	Yes	\$5.00	\$10.00	
Boones Mill	02/28	\$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	
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	
Chatham	04/15	\$40.75	No	Yes	\$28.75	\$40.75	
Chincoteague	04/15	\$27.00	No	No	\$27.00	\$27.00	
Christiansburg	12/05	\$32.00	No	No	\$28.75	\$32.00	
Clarksville	12/05	\$25.00	No	No	\$25.00	\$25.00	
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 ^h	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	12/05	\$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	12/05	\$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	
Glasgow	04/15	\$25.00	No	No	\$9.00	\$25.00	
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	\$40.75	No	No	\$28.75	\$40.75	
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	
Hurt	04/15	\$37.00	No	No	N/A	\$37.00	

N/A Not applicable.

k = Thousand.

^h The town of Colonial Beach charges \$12.50 for trailers.

Table 15.1 Motor Vehicle Local License Tax, 2019 (continued)

Table 101 Motor Vehicle Local License Tax, 2016 (continued)						
Locality	Due Date Display or Payment	Private Passenger Vehicles			Motorcycles	Trucks Not for Hire
		Tax	Exempt			
			Elderly	Disabled		
Towns (continued)						
Independence	04/15	\$15.00	No	No	\$7.50	\$15.00
Ivor	02/01	\$23.00	No	No	\$15.00	\$23.00
Kenbridge	07/15	\$20.00	No	No	\$10.00	N/A
Keysville ⁱ	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	01/05	\$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
Marion	12/15	\$25.00	No	No	\$25.00	\$25.00
Middleburg	11/15	\$25.00	No	No	\$25.00	\$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 ^j	12/05	\$20.00	No	No	\$10.00	\$20.00
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
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.; \$30.00 over 20k lbs
Purcellville	06/05	\$27.00	Yes	No	\$15.00	\$27.00
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
Saltville	12/05	\$20.00	No	No	\$20.00	\$20.00
Scottsville	06/05	\$30.00	No	No	\$15.00	\$30.00
Shenandoah	06/05	\$25.00	No	No	\$15.00	\$25.00
Smithfield	12/05	\$33.00	No	No	\$18.00	\$33.00
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
Stony Creek ^k	12/05	\$10.00	No	No	\$8.00	\$15.00
Strasburg	06/05	\$25.00	No	No	\$18.00	\$25.00
Tappahannock	12/05	\$40.00	No	No	\$25.00	\$40.00
Tazewell	12/05	\$10.00	No	Yes	\$10.00	\$10.00
Timberville	12/31	\$20.00	No	No	\$7.50	\$20.00
Toms Brook	06/15	\$35.00	No	No	\$18.00	\$25.00
Urbanna	02/15	\$20.00	No	No	\$10.00	\$20.00
Victoria	12/05	\$25.00	No	No	\$15.00	\$25.00
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 ^l	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	12/05	\$20.00	No	No	\$10.00	\$20.00

N/A Not applicable.

k = Thousand

ⁱ The town of Keysville reserves half of the license tax for Charlotte County.^j The town of Narrows issues a permanent decal.^k The tax listed is the portion received by town of Stony Creek from Sussex County decal fee.^l 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, 2019

	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	No	Disabled veterans, volunteer fire and police personnel, antique autos
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, antique autos
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
Lynchburg	No	Disabled veterans, POWs, National Guard (1/2 fee)
Manassas	No	Public safety personnel, antique cars, non-domiciled military handicapped-equipped vehicles
Manassas Park	Yes	Police, military, disabled veterans
Martinsville	No	N/A
Newport News	No	Disabled veterans
Norfolk	No	Disabled veterans (1 vehicle), military not domiciled in VA
Norton	No	Fire and rescue squad members
Petersburg	Yes	Disabled veterans, military not domiciled in VA, antique vehicles
Poquoson	No	N/A
Portsmouth	No	N/A
Radford	No	N/A
Richmond	No	Disabled veterans
Roanoke	No	N/A
Salem	No	Disabled veterans, POW, Purple Heart tags
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	Auxiliary sheriff, auxiliary police, chaplains, disabled veterans, fire and rescue squads, non-domiciled military
Waynesboro	No	N/A
Williamsburg	No	N/A
Winchester	No	N/A
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	Fire and rescue members, disabled vets, active military, medal of honor recipients
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, 2019 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
Counties (continued)		
Appomattox	No	Fire and rescue members, POWs, disabled veterans
Arlington	No	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), disabled vets
Botetourt	No	N/A
Brunswick	No	Disabled veterans with DMV plates, qualified fire and EMS members
Buckingham	Yes	Disabled veterans 1 free decal
Campbell	No	Disabled veterans, fire and rescue, military, POWs
Caroline	No	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	No	N/A
Culpeper	No	Fire and rescue members, police, disabled veterans
Cumberland	No	Emergency service members, disabled veterans
Dickenson	No	N/A
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	No	Fire and rescue members, disabled veterans, POWs
Goochland	No	N/A
Grayson	No	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	No	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
Lunenburg	No	Fire and rescue members, National Guard, deputy auxiliary member

N/A Not applicable.

POW Prisoner of war.

Table 15.2 Motor Vehicle Local License Decal Display Policy and Exemptions, 2019 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
Counties (continued)		
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	No	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	No	Non-domiciled military
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	No	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, 2019 (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	No	Antique autos
Big Stone Gap	No	N/A
Blacksburg	No	Public safety members, military personnel, National Guard members
Blackstone	No	Fire and rescue members
Bluefield	No	Veterans
Boones Mill	No	N/A
Bowling Green	No	N/A
Boyce	Yes	Volunteer fire personnel (1 decal)
Boydton	No	Fire and rescue members
Bridgewater	No	Fire and rescue members, disabled veterans
Broadway	No	N/A
Brookneal	No	N/A
Buchanan	No	N/A
Cape Charles	No	Military
Chase City	No	Disabled veterans
Chatham	Yes	Fire and rescue members
Chincoteague	Yes	N/A
Christiansburg	No	Disabled veterans, POWs
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)
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	No	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
Glasgow	Yes	N/A
Gordonsville	No	Fire and rescue members, auxilliary police member
Goshen	Yes	Fire and rescue members
Gretna	No	Fire and rescue members
Grottoes	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

N/A Not applicable.

POW Prisoner of war.

Table 15.2 Motor Vehicle Local License Decal Display Policy and Exemptions, 2019 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
Towns (continued)		
Honaker	Yes	Public safety personnel, veterans
Hurt	Yes	N/A
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	No	N/A
Lawrenceville	No	N/A
Lebanon	No	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
Marion	No	Fire and rescue members, disabled veterans
Middleburg	Yes	N/A
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
Pembroke	Yes	Fire department members
Pulaski	Yes	Public safety, antique vehicles, disabled veterans, active duty military
Purcellville	No	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
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	No	N/A
Timberville	No	Fire and rescue members, owners of clean fuel vehicles
Urbanna	Yes	N/A
Victoria	Yes	Public safety personnel
Vienna	No	Fire department members, police, auxiliary 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	No	N/A
N/A Not applicable.		
POW Prisoner of war.		

Section 16

Meals, Transient Occupancy, Cigarettes, Tobacco, and Admissions Excise Taxes, 2019

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, 82 counties, and 108 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 2018, 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, 1.2 percent for counties, and 23.5 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 (§ 58.1-3711). 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, 34 cities and 78 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 four cities, is 4 percent, and the maximum, charged by Covington is 8 percent. The median meals tax rate is lower among the 50 counties that report having it. All counties that report having the meal tax have a rate of 4 percent. Among the 105 towns that report having a meals tax, the minimum rate is 2 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, 2019

Rate	Number of Localities			
	Cities	Counties	Towns	Total
1.0 - 2%	0	0	2	2
2.1 - 3%	0	0	4	4
3.1 - 4%	4	50	21	75
4.1 - 5%	2	0	30	32
5.1 - 6%	13	0	26	39
6.1 - 7%	13	0	18	31
7.1 - 8%	6	0	4	10
Total	38	50	105	193
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 2018, the occupancy tax accounted for 2.2 percent of the total tax revenue for cities, 0.9 percent for counties, and 5.6 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, Arlington, Augusta, Bedford, Bland, Botetourt, Brunswick, Campbell, Caroline, Carroll, Craig, Cumberland, Dickenson, Dinwiddie, Floyd, Franklin, Frederick, Giles, Gloucester, Goochland, Grayson, Greene, Greenville, 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, Rockingham, 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 2018 the General Assembly authorized the replacement of a regional transient occupancy tax in the Northern Virginia Transportation District with a 2 percent transient occupancy tax to fund transportation in that area. This tax includes the counties of Arlington, Fairfax, and Loudoun, and the cities of Alexandria, Fairfax, and Falls Church. In addition, the assembly funded a 2 percent local transportation transient occupancy tax for the localities of Prince William County and Manassas City and Manassas Park City.

Counties are restricted in their authority to levy the lodging tax within the limits of an incorporated town unless the town grants the county authority to do so (§ 58.1-3711). Cities and towns are granted the authority 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 8 percent, the minimum 2 percent, and

the maximum is 11 percent (Emporia). Seventy-nine 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:

The local transient occupancy tax is in addition to the state 4.3 percent sales tax (5 percent in localities constituting

Transient Occupancy Taxes, 2019

Rate *	Number of Localities			
	Cities	Counties	Towns	Total
1.0 - 2%	1	22	7	30
2.1 - 3%	0	1	2	3
3.1 - 4%	2	5	9	16
4.1 - 5%	2	42	30	74
5.1 - 6%	8	1	13	22
Over 6%	24	8	16	48
Total	37	79	77	193
Median rate	8%	5%	5%	5%

* Excludes an additional \$1 or \$2 tax per night imposed by a few localities.

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 2018, cigarette and tobacco taxes accounted for 0.9 percent of the total tax revenue collected by cities, 0.1 percent of that collected by counties, and 2.1 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 31 cities levy some sort of tax on cigarettes, while 2 counties and 66 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 2019

Tax Levied	Number of Localities			Total
	Cities	Counties	Towns	
Up to 15 cents	1	0	20	21
16 - 30 cents	9	2	34	45
31 - 45 cents	4	0	5	9
46 - 60 cents	3	0	1	4
Over 60 cents	14	0	6	20
Total	31	2	66	99
Median rate	54¢	30¢	20¢	27¢

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 2018, 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, Roanoke, and Washington, report levying the tax.

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, 18 cities and 3 towns (Cape Charles, Culpeper, and Vinton) reported levying the admissions tax. For cities, the levy ranged from 5 percent to the full 10 percent. The median rate was 7 percent.

Admissions Tax, 2019

Rate	Number of Localities			Total
	Cities	Counties	Towns	
0.1 - 2%	0	0	0	0
2.1 - 4%	0	1	1	2
4.1 - 6%	7	1	2	10
6.1 - 8%	3	0	0	3
8.1 - 10%	8	1	0	9
Total	18	3	3	24
Median rate	7%	5%	5%	6.5%



Table 16.1
Meals, Transient Occupancy, Cigarette, and Admissions Excise Taxes, 2019

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	5.0	6.5 + \$1 per night	\$1.26	10.0 ^a
Bristol	7.0	9.0	17¢	5.0
Buena Vista	6.0	6.0	N/A	N/A
Charlottesville	6.0	8.0	55¢	N/A
Chesapeake	5.5	8.0	65¢	10.0
Colonial Heights	6.0	8.0	N/A	N/A
Covington	8.0	6.0	30¢	N/A
Danville	6.5	8.0	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	8.0	85¢ (20 cig.)	5.0
Franklin	7.0	8.0	70¢	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	6.0	8.0	N/A	N/A
Lexington	6.0	8.0	N/A	N/A
Lynchburg	6.5	6.5 + \$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	7.0	2.0	30¢	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 + \$3 per night	95¢ (20 cig.)	10.0
Norton	7.0	6.0	25¢	N/A
Petersburg	7.0	6.0	90¢	5.0
Poquoson	6.0	N/A	20¢	N/A
Portsmouth	6.5	8.0	95¢	10.0
Radford	5.5	6.0	15¢	N/A
Richmond	7.5	8.0	50¢	7.0
Roanoke	5.5	8.0	54¢	5.5
Salem	6.0	8.0	45¢ (20 cig.) 56¢ (25 cig.) 68¢ (30 cig.)	7.0
Staunton	7.0	6.7	30¢	N/A
Suffolk	6.5	8.0 + \$1 per night	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	7.0	6.0	30¢	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, 2019 (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	4.0	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	N/A	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	4.0	5.0	N/A	N/A
Franklin	4.0	5.0	N/A	N/A
Frederick	4.0	3.5	N/A	N/A
Giles	N/A	5.0	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
Lancaster	N/A	2.0	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	2.0	N/A	N/A
Mecklenburg	N/A	5.0	N/A	N/A
Middlesex	4.0	N/A	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	N/A
Northampton	4.0	5.0	N/A	N/A

N/A Not applicable.

Table 16.1 Meals, Transient Occupancy, Cigarette, and Admissions Excise Taxes, 2019 (continued)

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (Per Pack)	Admissions Tax (%)
Counties (continued)				
Nottoway	N/A	2.0	N/A	N/A
Orange	4.0	2.0	N/A	N/A
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
Powhatan	N/A	5.0	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	5.0	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	10.0
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	6.0	8.0	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	6.5	5.0	12.5¢	N/A
Boones Mill	5.0	N/A	N/A	N/A
Boydton	4.0	N/A	N/A	N/A
Bridgewater	6.0	4.5	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
Charlotte Court House	5.0	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

N/A Not applicable.

Table 16.1 Meals, Transient Occupancy, Cigarette, and Admissions Excise Taxes, 2019 (continued)

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (Per Pack)	Admissions Tax (%)
Towns (continued)				
Chincoteague	5.0	4.0	N/A	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	7.0	5.0	4¢ (20 cig.) 5¢ (25 cig.) 6¢ (30 cig.)	N/A
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	20¢	5.0
Damascus	7.0	7.0	15¢	N/A
Dayton	5.0	N/A	N/A	N/A
Dublin	5.5	N/A	N/A	N/A
Dumfries	4.0	7.0	75¢	N/A
Eastville	5.0	N/A	30¢	N/A
Edinburg	6.0	N/A	25¢	N/A
Elkton	7.0	N/A	N/A	N/A
Farmville	7.0	7.0	27¢	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
Gordonsville	6.2	N/A	20¢	N/A
Gretna	5.5	5.0	N/A	N/A
Grottoes	5.0	N/A	20¢	N/A
Hamilton	4.0	2.0	N/A	N/A
Haymarket	4.0	7.0	75¢	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
Hurt	5.5	N/A	17¢	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
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
New Market	6.0	5.0	25¢	N/A
Nickelsville	3.5	5.0	N/A	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	75¢	N/A

N/A Not applicable.

Table 16.1 Meals, Transient Occupancy, Cigarette, and Admissions Excise Taxes, 2019 (continued)

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (Per Pack)	Admissions Tax (%)
Towns (continued)				
Richlands	6.0	N/A	10¢	N/A
Rocky Mount	5.0	7.5	10¢	N/A
Round Hill	N/A	N/A	30¢	N/A
Rural Retreat	5.0	5.0	N/A	N/A
Saint Paul	5.0	5.0	5¢	N/A
Saltville	6.0	N/A	13¢	N/A
Scottsville	4.5	5.0	35¢	N/A
Shenandoah	6.0	4.0	20¢	N/A
Smithfield	6.25	6.0	35¢	N/A
South Boston	6.0	5.5	N/A	N/A
South Hill	5.5	5.5	15¢	N/A
Stanley	5.0	4.0	15¢	N/A
Strasburg	6.0	6.0	25¢	N/A
Tappahannock	4.0	2.0	15¢	N/A
Tazewell	7.0	8.0	30¢	N/A
Timberville	6.0	4.0	25¢	N/A
Toms Brook	3.0	N/A	25¢	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	6.0	7.0	25¢	5.0
Wachapreague	2.0	2.0	N/A	N/A
Wakefield	5.0	N/A	20¢	N/A
Warrenton	4.0	4.0	20¢	N/A
Warsaw	5.0	5.0	25¢	N/A
West Point	4.0	N/A	N/A	N/A
Windsor	6.0	N/A	25¢	N/A
Wise	7.0	6.0	10¢	N/A
Woodstock	6.0	5.0	25¢	N/A
Wytheville	7.0	7.0	15¢	N/A
N/A Not applicable.				

Section 17

Taxes on Natural Resources, 2019

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 2018, 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 2019 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 23 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, 2019

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
Bedford	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	N/A	0.5	1.0	N/A	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, 2019

In fiscal year 2018, 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, 2019

Tax Per \$100	Cities	Counties	Total
Recordation			
5¢	4	5	9
8.3¢	31	84	115
Total	35	89	124
Wills and administration			
3.3 ¢	23	55	78



Table 18.1
Legal Document Taxes, 2019

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	8.3¢	3.3¢
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, 2019 (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¢	N/A
Mathews	8.3¢	N/A
Mecklenburg	8.3¢	3.3¢
Middlesex	8.3¢	N/A
Montgomery	8.3¢	3.3¢
Nelson	8.3¢	N/A
New Kent	8.3¢	N/A
Northampton	8.3¢	3.3¢
Northumberland	8.3¢	3.3¢
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¢	3.3¢
Rockingham	8.3¢	3.3¢
Russell	8.3¢	N/A
Scott	5.0¢	3.3¢
Shenandoah	8.3¢	3.3¢
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, 2019 (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, 2018

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 2018, the most recent year available from the Auditor of Public Accounts, the local option sales and use tax accounted for 8.0 percent of local tax revenue for cities, 6.4 percent for counties and 9.2 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 11 localities answered that they exempted such fuels from the tax. The localities were the counties of Alleghany, Campbell, Madison, Patrick, Pittsylvania, Prince George and Washington and the cities of Chesapeake, Covington, 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 BPOL 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 Omnilink.

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 2018, 0.5 percent of county tax revenue, and 4.2 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, 85 counties, and 108 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 2018. The information was taken from Table 5.6 of the Virginia Department of Taxation's *Annual Report, Fiscal Year 2018*, 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 20 cities, 19 counties, and 2 towns that reported having the short-term rental tax.



Table 19.1
Localities Reporting That They Levy a Bank Franchise Tax, 2019

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	Wise
Amelia	Cumberland	King George	Pittsylvania	Wythe
Amherst	Dinwiddie	King William	Powhatan	York
Appomattox	Fairfax	Lancaster	Prince George	
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	Clarksville	Grottoes	Orange	Wakefield
Accomac	Clifton Forge	Grundy	Pembroke	Warrenton
Altavista	Clintwood	Haymarket	Pulaski	Warsaw
Amherst	Coeburn	Haysi	Purcellville	West Point
Appomattox	Colonial Beach	Herndon	Richlands	Windsor
Ashland	Courtland	Hillsville	Rocky Mount	Wise
Bedford	Craigsville	Honaker	Rural Retreat	Woodstock
Berryville	Culpeper	Independence	Saint Paul	Wytheville
Big Stone Gap	Damascus	Kenbridge	Saltville	
Blacksburg	Dayton	Keysville	Scottsville	
Blackstone	Dillwyn	Kilmarnock	Shenandoah	
Bluefield	Drakes Branch	Lawrenceville	Smithfield	
Boones Mill	Dublin	Lebanon	South Boston	
Boyce	Dumfries	Leesburg	South Hill	
Boydton	Eastville	Louisa	Stanley	
Bridgewater	Edinburg	Lovettsville	Stony Creek	
Broadway	Elkton	Luray	Strasburg	
Brookneal	Farmville	Marion	Tappahannock	
Buchanan	Floyd	Middleburg	Tazewell	
Cape Charles	Front Royal	Mineral	Timberville	
Charlotte Court House	Gate City	Montross	Toms Brook	
Chase City	Glade Spring	Mount Jackson	Urbanna	
Chatham	Glasgow	New Market	Victoria	
Chincoteague	Gordonsville	Nickelsville	Vienna	
Christiansburg	Gretna	Onancock	Vinton	

Table 19.2
Localities Receiving Communications Sales and Use Tax Distributions, FY 2018

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 2018 (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 2018*, Table 5.6. <http://www.tax.virginia.gov/annual-reports>.

Table 19.3
Short-Term Daily Rental Tax, 2019*

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
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.)		
Accomack	1.0	1.0
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	...
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, 2019

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 24 counties and 101 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 counties of Arlington, Chesterfield, and Halifax offer regular collections more frequently.

Regarding fees, 32 cities, 13 counties, and 62 towns reported imposing a residential refuse collection service fee. Eleven cities, 7 counties, and 42 towns contracted with private firms for refuse collection. The text table below shows this breakdown.

Residential Refuse Collection, 2019

	Cities	Counties	Towns
Refuse fee	32	13	62
Private contract	11	7	42

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 9 cities, 34 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 67 towns reported having some form of recycling activity. Seventeen cities provided recycling collection directly, and 21 contracted it out. Thirty-seven counties provided services directly, while 46 contracted them out. Of the towns, 8 had their services provided by their host county, 25 provided direct services, and 34 contracted for services. The text table below shows this breakdown.

Residential Recycling Programs, 2019

	Cities	Counties	Towns
Direct service	17	37	25
Contracted service	21	46	34

For localities that charged a service fee, the amount ranged anywhere from \$1.33 to \$16.50 per month.



Table 20.1
Refuse Collection Fees, 2019

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	No
Bristol	R: 1 C I: Varies	R: \$22 C I: Varies	No
Buena Vista	R: 1 C I: 2	R: \$19 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: \$28.00 C I: \$33.22 monthly or \$10.67/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: \$23 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: 1 C I: 1	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: \$7.25 weekly for recyclers \$13 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: \$1.06 per 32 gallon; \$2.12 per 64 gallon plus \$60 annual C I: Tags: \$1.06 per 32 gallon; \$2.12 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: \$21.21 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: \$5.84 weekly for 60 gallon; \$7.30 weekly for 90 gallon C I: N/A	Yes
Norfolk	R: 1 C I: 1-5	R: \$25.01 minimum C I: \$61.18 to \$151.64	Yes
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, 2019 (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: \$14	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: \$96 annually C I: Daily: \$120 large businesses; \$70 small businesses	No
Salem	R: 1 C I: 1	R: \$10 C I: \$22 scheduled; \$35 call-in	No
Staunton	R: 1 C I: 4	R: \$16.50 C I: Up to \$100.72	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: \$60 annually 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: \$5 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, 2019 (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: \$385 annually C I: \$385 annually	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: \$15 C I: \$18	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: \$75-\$300 annually	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
Wythe ^g	R: N/A C I: N/A	R: N/A C I: N/A	No
York	R: 1 C I: 1	R: \$24.50 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
Accomac	R: N/A C I: 1	R: N/A C I: N/A	Yes
Altavista	R: 1 C I: 1	R: N/A C I: Done by Campbell County	No
Amherst	R: 1 C I: Varies	R: \$10.60 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: \$20 C I: \$34	No
Berryville	R: 1 C I: 2	R: N/A C I: N/A	Yes
Big Stone Gap	R: 1 C I: 1	R: \$11 C I: \$11 per pickup	No
Blacksburg	R: 1 C I: Varies	R: \$25.60 per cart C I: \$25.60 per cart	Yes

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, 2019 (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)			
Blackstone	R: 2 C I: 3	R: \$15 C I: \$30	No
Bluefield	R: 1 C I: 2-5	R: \$13 C I: \$14 minimum	No
Boyce	R: 1 C I: 1	R: N/A C I: N/A	Yes
Boydton	R: 2 C I: 1	R: \$10 in-town; \$15 out-of-town C I: \$60-\$120	No
Bridgewater	R: 2 C I: 2	R: \$17.38 C I: \$17.38	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: \$13 C I: \$19	Yes
Cape Charles	R: 1 C I: 1	R: \$14.87 C I: \$14.87	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
Christiansburg	R: 1 C I: 3	R: \$22 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: N/A C I: \$11 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: \$15 C I: \$28; \$18.50 dumpster rental	No
Dumfries	R: 1 C I: N/A	R: N/A C I: N/A	Yes
Edinburg	R: 1 C I: 1	R: \$10.25 C I: \$10.25	Yes
Elkton	R: 1 C I: 1	R: N/A C I: N/A	No

N/A Not applicable.

Key to abbreviations: R: Residential; C: Commercial; I: Industrial

Table 20.1 Refuse Collection Fees, 2019 (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)			
Exmore	R: 1 C I: N/A	R: \$15 C I: N/A	No
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
Glasgow	R: 1 C I: N/A	R: \$4.50 C I: N/A	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: \$26.50 bimonthly C I: \$26.50 bimonthly	No
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: \$18 C I: \$18 minimum	No
Ivor	R: 1 C I: 1	R: \$7 C I: \$18	Yes
Kenbridge	R: 1 C I: N/A	R: \$16.85 C I: N/A	No
Keysville	R: 1 C I: 1	R: N/A C I: N/A	No
La Crosse	R: 1 C I: 2	R: \$14 C I: \$73 per dumpster	No
Lawrenceville	R: 1 C I: 4	R: \$10 C I: \$50 per container	No
Lebanon	R: 1 C I: As required	R: \$7.50 C I: \$14.50	No
Leesburg	R: 2 C I: 1-5	R: N/A C I: N/A	Yes
Louisa	R: 1 C I: 1	R: N/A C I: \$11.25-\$20	Yes
Lovettsville	R: 1 C I: 1	R: \$4.95 per quarter C I: N/A	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
Middleburg	R: 1 C I: N/A	R: N/A C I: N/A	Yes
Montross	R: 1 C I: 2	R: \$12.50 C I: Varies by container size	Yes
Mount Jackson	R: 1 C I: 1	R: \$11.20 C I: \$13.35	Yes

N/A Not applicable.

Key to abbreviations: R: Residential; C: Commercial; I: Industrial

Table 20.1 Refuse Collection Fees, 2019 (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)			
Narrows	R: 1 C I: Varies	R: N/A C I: N/A	No
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: \$48 annually C I: N/A	Yes
Orange	R: 2 C I: 2	R: \$5.50 C I: \$40 minimum	No
Purcellville	R: 1 C I: 1	R: N/A C I: N/A	Yes
Richlands	R: 1 C I: Varies	R: \$10 C I: \$13.75 to \$64.75	No
Rocky Mount	R: 1 C I: 1	R: \$6.30 C I: \$12.60	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	No
Shenandoah	R: 1 C I: 1	R: \$12 C I: \$24	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
Stony Creek	R: 2 C I: 2	R: N/A C I: N/A	No
Strasburg	R: 1 C I: N/A	R: \$8.95 C I: N/A	Yes
Tappahannock	R: 2 C I: 2	R: \$5 C I: \$10; \$20 for dumpsters	No
Tazewell	R: 1 C I: 1	R: \$14 C I: \$19.50	No
Timberville	R: 1 C I: 1	R: \$28 bimonthly C I: \$32.66 bimonthly	Yes
Toms Brook	R: 1 C I: N/A	R: N/A C I: N/A	Yes
Urbanna	R: 3 C I: N/A	R: N/A C I: N/A	Yes
Victoria	R: 1 C I: 1	R: \$11 C I: \$15	No
Vienna	R: 1 C I: 1	R: N/A C I: N/A	Yes
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: \$7 C I: \$7	Yes
Warrenton	R: 2 C I: 2	R: N/A C I: N/A	No

N/A Not applicable.

Key to abbreviations: R: Residential; C: Commercial; I: Industrial

Table 20.1 Refuse Collection Fees, 2019 (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)			
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 per month	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, 2019

Locality	Tipping Fee		
Cities (Note: All cities responded to the survey.)			
Bristol	\$30 per ton		
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	\$88.13 per ton		
Hampton	\$38 per ton		
Lynchburg	\$35 per ton for commercial vehicles; \$25 per ton residential		
Roanoke	\$45 per ton		
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	\$80 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; \$57 per ton for residents after 1st 1,000 lbs. per month		
Brunswick	\$19 per ton		
Campbell	\$38.75 per ton for non-members; \$28.75 for Region 2000 Service Authority members		
Culpeper	\$50.32 per ton		
Dickenson	\$60 per ton		
Dinwiddie	\$35 per ton over 500 pounds		
Fairfax	\$68 per ton		
Fauquier	\$25 permit fee; \$15 renewal fee; \$5 replacement fee		
Floyd	\$40 per ton for commercial users		
Franklin	\$43 per ton		
Frederick	\$50 per ton commercial		
Greensville	\$55 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	\$5 flat rate to \$65 per ton		
Madison	\$65 per ton for rolloffs		
Mecklenburg	\$40 per ton		
Nelson	\$55 per ton		
Northampton	\$72 per ton		
Patrick	\$55 per ton		
Pittsylvania	\$41 per ton		
Prince Edward	\$35 per ton for commercial and institutional users		
Pulaski	\$34.50 per ton		
Rappahannock	\$50 per ton		
Rockbridge	\$54.50 per ton		
Rockingham	\$58 per ton		
Russell	\$31.56 per ton		
Shenandoah	\$52.50 per ton for special/rough waste; \$36 per ton for wood wast \$45 per ton for commercial waste		
Smyth	\$56 per ton		
Westmoreland	\$49.77 per ton of construction debris		
Wythe	\$52 per ton; minimum \$50 per load		

Table 20.2 Refuse Collection Tipping Fees, 2019 (continued)

Locality	Tipping Fee
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
Boynton	\$60 per ton
Chase City	\$1.84 per cubic yard for commercial dumpsters
Christiansburg	\$44.50 per ton
Clarksville	\$40 per ton
Front Royal	\$58 per month for weekly containers, including tipping fee
La Crosse	\$1.10 per cubic yard

Table 20.3
Recycling Collection Fees, 2019

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	\$7.25 per week for recyclers; \$13.00 per week for non-recyclers
Harrisonburg	Directly	N/A
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	Contracted	N/A
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	\$16.50 per month for recycling
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, 2019 (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	Contracted	N/A
Floyd	Directly	N/A
Fluvanna	Contracted	N/A
Franklin	Directly	N/A
Frederick	Contracted	N/A
Giles	Directly	N/A
Goochland	Contracted	\$25.00 per year
Grayson	Directly	N/A
Greene	Directly	N/A
Greensville	Directly	N/A
Halifax	Contracted	N/A
Hanover	Contracted	\$28.00 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, 2019 (continued)

Locality	Provided Directly or Contracted	Service Fee
Counties (continued)		
Wise	Contracted	N/A
Wythe	Contracted	N/A
York	Contracted	No fee for dropoff. \$24.50 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
Bridgewater	Directly	\$4.82 per month
Buchanan	Contracted	N/A
Christiansburg	Contracted	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	Provided by Brunswick County	N/A
Leesburg	Contracted	N/A
Louisa	Contracted	N/A
Lovettsville	Contracted	N/A
Luray	Directly	N/A
Marion	Directly	N/A
Middleburg	Contracted	N/A
Montross	Provided by Westmoreland County	N/A
Mount Jackson	Contracted	N/A
New Market	Contracted	N/A
Ocoquan	Contracted	N/A
Orange	Contracted	N/A
Purcellville	Contracted	N/A
Round Hill	Contracted	N/A

N/A Not applicable.

Table 20.3 Recycling Collection Fees, 2019 (continued)

Locality	Provided Directly or Contracted	Service Fee
Towns (continued)		
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
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.		

Section 21

Residential Water and Sewer Connection and Usage Fees, 2019

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 31st Annual Virginia Water and Wastewater Rate Report, 2019*, 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 25 cities, 48 counties, and 90 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, 2019

	Cities		Counties	
	Water	Sewer	Water	Sewer
Unweighted mean	\$3,038	\$4,301	\$4,544	\$6,192
Median	2,435	4,125	4,000	5,803
1st quartile	975	2,475	1,621	3,351
3rd quartile	3,609	5,856	5,188	8,205

USAGE FEES

Table 21.2 lists water and sewer usage fees for 36 cities, 54 counties, and 98 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, 2019

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	5,424	9,489	9,489	5,424
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	1,725	1,725	1,725	1,725	1,675	1,675	1,675	1,675
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	...
Norfolk	525	...	...	...	250	...	...	...
Petersburg	2,840	2,840	2,840	2,840	5,440	5,440	5,440	5,440
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	...
Salem	3,500	16,300	3,500	3,500	3,100	8,100	3,100	3,100
Staunton	5,600	...	...	...	8,950	...	...	...
Waynesboro	2,725	...	...	...	4,250	...	...	...
Williamsburg	5,800	...	5,800	...	3,800	...	3,800	...
Winchester	5,300	5,300	5,300	5,300	7,200	7,200	7,200	7,200
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								
In-town	2,700	2,700	2,700	2,700	3,200	3,200	3,200	3,200
Out-of-town	2,846	2,890	2,846	2,846	3,191	3,235	3,191	3,191
Appomattox	1,500	1,200	...	...	2,200	2,600	...	...
Augusta	3,995	...	...	...	6,150	...	...	...
Bland	650	650	650	650	400	400	400	400
Buchanan	750	750	...	750	750	750	750	750
Buckingham	2,000	2,000	2,000	2,000	2,500	...	2,500	2,500
Caroline	6,000	6,000	6,000	6,000	7,000	7,000	7,000	7,000
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	...	...	...	...	13,800	13,800	13,800	...
Culpeper	6,500	...	...	...	10,000	...	...	...
Cumberland	3,970	3,970	3,970	3,970	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 and a \$6,140 sewer 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, 2019 (continued)

Locality	Water (\$)				Sewer (\$)			
	Single	Apart- ment*	Town House	Mobile Home	Single	Apart- ment*	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	20,884	20,034	20,884	20,884	8,340	6,672	6,672	6,672
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	...	1,500	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	6,281	6,281	6,281	6,281	6,456	6,456	6,456	6,456
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	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	4,000	4,000	4,000	9,905	9,905	9,905	9,905
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	7,535	...	7,535	7,535	11,775	...	11,775	11,775
Pittsylvania	1,001	...	...	1,001	1,605	...	...	1,605
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	5,425	...	5,425	5,425	5,405	...	5,405	5,405
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	4,000	4,000	4,000	4,000	6,000	6,000	6,000	6,000
Smyth	875	...	...	...	875	...	...	...
Southampton	5,000	4,600	4,600	5,000	7,800	7,350	7,350	7,800
Spotsylvania	4,920	...	...	...	4,920	...	...	...
Stafford	8,350	8,350	8,350	8,350	5,600	5,600	5,600	5,600
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	4,608	20,464	20,464
Washington	1,628	1,628	1,628	1,628	3,235	3,235	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. It does not include the reimbursement charge which varies with developer's cost.

^f The amount listed by Henrico County is for developer-installed lines. If the county has to complete the installation then an additional \$2,625 is charged for water connections and an additional \$3,150 is charged for sewer connections.

Table 21.1 Residential Water and Sewer Connection Fees, 2019 (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	...	...	...	...	1,500	1,700	1,500	1,500
Out-of-town	...	...	...	...	4,000	...	4,000	...
Altavista								
In-town	1,500	1,500	1,500	1,500	2,600	2,600	2,600	2,600
Out-of-town	3,000	3,000	3,000	3,000	5,200	5,200	5,200	5,200
Amherst								
In-town	2,200	2,200	2,200	2,200	3,000	3,000	3,000	3,000
Out-of-town	4,500	4,500	4,500	4,500	5,500	5,500	5,500	5,500
Appomattox	4,000	4,000	4,000	4,000	5,200	5,200	5,200	5,200
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	3,050	...	...	...	3,53	...	...	...
Out-of-town	5,338	...	...	...	6,148	...	...	...
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	450	450	450	450	...	...	...	...
Out-of-town	550	550	550	550	...	...	...	...
Boones Mill	3,000	3,000	3,000	3,000	4,000	4,000	4,000	4,000
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	2,758	2,758	2,758	2,758	7,172	7,172	7,172	7,172
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	...	...	...
Cape Charles	4,875	4,875	...	...	...	...	...	...
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	...	...	...
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	3,000	...	...	...	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	...
Courtland	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.

^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, 2019 (continued)

Locality	Water (\$)				Sewer (\$)			
	Single	Apart- ment*	Town House	Mobile Home	Single	Apart- ment*	Town House	Mobile Home
Towns (continued)								
Culpeper	6,500	6,500	6,500	6,500	10,000	10,000	10,000	10,000
Dayton ^j								
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	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Out-of-town	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Dungannon								
In-town	1,500	...	...	...	1,000	...	...	...
Out-of-town	1,500	...	...	...	1,100	...	...	...
Edinburg								
In-town	5,000	...	...	...	10,000	...	...	...
Out-of-town	7,500	...	...	...	15,000	...	...	...
Farmville								
In-town	4,000	...	...	...	4,000	...	...	...
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
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	7,800	7,800	7,800	...	10,800	10,800	10,800	...
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	...	...	250
	1,425	...	...	...	...	...	...	...
Ivor	3,140	3,140	3,140	3,140	...	...	...	...
Kenbridge	500	...	...	...	500	...	...	...

* 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.

^j 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, 2019 (continued)

Locality	Water (\$)				Sewer (\$)			
	Single	Apart- ment*	Town House	Mobile Home	Single	Apart- ment*	Town House	Mobile Home
Towns (continued)								
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Out-of-town	2,000	2,000	2,000	2,000	1,500	1,500	1,500	1,500
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	4,780	4,780	4,780	4,780	7,720	7,720	7,720	7,720
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	...	...	...
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	2,515	...	2,515	2,515	3,000	...	3,000	3,000
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	3,000	3,000	...	12,330	12,330	12,330	...
Out-of-town	4,500	4,500	4,500	...	18,495	18,495	18,495	...
Pembroke	1,500	1,500	1,500	1,500	1,200	1,200	1,200	1,200
Pulaski								
In-town	800	...	...	800	600	600	600	600
Out-of-town	1,250	...	...	1,250	600	600	600	600
Purcellville ⁿ								
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
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

* 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.

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.

Table 21.1 Residential Water and Sewer Connection Fees, 2019 (continued)

Locality	Water (\$)				Sewer (\$)			
	Single	Apart- ment*	Town House	Mobile Home	Single	Apart- ment*	Town House	Mobile Home
Towns (continued)								
Round Hill								
In-town	8,197	...	8,197	...	12,676	...	12,676	...
Out-of-town	12,296	...	12,296	...	19,014	...	19,014	...
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	...	...	...
Shenandoah								
In-town	4,000	...	...	...	5,000	...	...	...
Out-of-town	7,000	...	...	...	8,000	...	...	...
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	4,625	...	...	4,625
Out-of-town	5,700	...	...	5,700	7,000	...	...	7,000
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	810	810	810	810	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	...	...	...	...
Urbanna	3,500	...	3,500	3,500	...	...	...	...
Victoria	250	250	250	250	250	250	250	250
Vienna	16,110	16,110	16,110	...	...	...	...	...
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

* 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.

^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, 2019 (continued)

Locality	Water (\$)				Sewer (\$)			
	Single	Apart- ment*	Town House	Mobile Home	Single	Apart- ment*	Town House	Mobile Home
Towns (continued)								
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, 2019

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	\$22.33 for 1st 1,000 cf; \$16.20/1,000 cf for 1,001-5,000 cf; \$18.00/1,000 cf for 5,001-25,000 cf; \$20.00/1,000 cf for 25,001-125,000 cf; \$22.00/1,000 cf for over 125,000 cf	\$29.13 + \$2.75/ccf for 1st 100,000 cf; over 100,000 c.f. \$3.30/ccf
Covington	Monthly	\$25.00	\$31.00
Danville	Monthly	\$2.20/100 cf	\$2.55/100 cf
Emporia	Monthly	\$20.45 for 1st 2,000 gallons; \$9.49/1,000 for 2,001-50,000 gallons; \$5.77/1,000 for 50,001- 100k gallons; \$4.28/1,000 for over 100,000 gallons	\$21.74 for 1st 2,000 gallons; \$8.13/1,000 for 2,001-50,000 gallons; \$6.21/1,000 for 50,001- 100k gallons; \$4.84/1,000 for over 100,000 gallons
Fairfax	Quarterly	\$43.00 for first 5,000 gallons; \$8.22/1,000 for over 5,000 gallons	
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		\$1.48/100 cf + \$0.66/100 cf surcharge fee
Harrisonburg	Monthly	\$10.77 minimum. \$3.59/1,000 for 1st 250,000 gallons; \$3.29/1,000 for greater than 250k gallons Also seasonal Jul-Nov rate of \$0.24/1,000	\$17.31 minimum. \$5.77/1,000 for 1st 250,000 gallons; \$5.57/1,000 for greater than 250k gallons Also seasonal Jul-Nov rate of \$0.24/1,000
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	400 cf minimum; \$0.0519/cf for 401-2,200 cf; \$0.0827/cf for 2,201-24,000 cf; \$0.1136/cf for over 24,000 cf	400 cf minimum; \$0.1033/cf for 400-2,200 cf; \$0.1647/cf for 2,201-24,000 cf; \$0.2261/cf for over 24,000 cf;
Lynchburg	Monthly	\$2.55/ccf	\$6.02/100 cf
Manassas	Monthly	\$8.65 monthly service charge; \$2.77/1,000 for 1st 5,000 gallons; \$3.08/1,000 for over 5,000 gallons	\$8.00 monthly service charge; \$2.59/1,000 for 1st 5,000 gallons; \$3.73/1,000 for over 5,000 gallons
Manassas Park	Monthly	\$52.00	Combined with water use fee
Martinsville	Monthly	For 3/4": \$25.31 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	\$23.64 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	Monthly	\$3.21 for 0-2 ccf; \$3.69/ccf for 2-25 ccf; \$7.38/ccf for over 25 ccf	Service fee: \$5 per month \$3.37/ccf for maintenance
Norfolk	Monthly	\$5.11/ccf	\$4.30/ccf

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, 2019 (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	Monthly	\$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	\$14.56 base fee; \$4.31/ccf volume charge	\$17.51 base fee; \$7.01/ccf volume charge
Salem	Monthly	\$12.60 base charge; \$5.41/1,000 for 1st 5,000 gallons; \$5.63/1,000 for 5,001-10,000 gallons; \$6.08/1,000 for 10k to 75k gallons; \$6.39/1,000 for 75k to 1,000,000 gallons; \$3.79/1,000 for over 1,000,000 gallons	\$22.70 base charge; \$5.39/1,000 for 1st 5,000 gallons; \$5.39/1,000 for 5,001-10,000 gallons; \$5.39/1,000 for 10k to 75k gallons; \$5.39/1,000 for over 75,000 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: \$17.32 base; \$5.13/1,000 gallons	Bimonthly: \$28.18 base; \$8.70/1,000 gallons
Williamsburg	Quarterly	\$5.30/1,000 gallons	\$5.30/1,000 gallons
Winchester	Bimonthly	In-city: \$45.58 for 1st 3,000 gallons; \$6.38/1,000 for over 3,000 gallons Out-of-city: \$42.17 for 1st 3,000 gallons; \$8.37/1,000 for over 3,000 gallons	\$11.63/1,000 gallons
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for the item are excluded.)			
Alleghany	Monthly	\$45.00 for 1st 5,000 gallons; \$9.25/1,000 gallons thereafter	\$45.00 for 1st 5,000 gallons; \$10.50/1,000 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 minimum; \$7.25/1,000 for 1-19,000 gallons; \$5.00/1,000 for over 19,000 gallons;	\$15.00 minimum for 1st 2,000 gallons; \$6.50/1,000 for 2,001-10,000 gallons; \$9.75/1,000 for over 10,000 gallons
Buchanan	Monthly	\$20.00 for 1st 1,000 gallons; \$9.00/1,000 for over 1,000 gallons	\$20.00 for 1st 1,000 gallons; \$9.00/1,000 for over 1,000 gallons
Buckingham	Monthly	\$26.12/1,000 for 1st 4,000 gallons; \$13.60/1,000 for over 4,000 gallons	\$42.08/1,000 for 1st 4,000 gallons; \$14.01/1,000 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, 2019 (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 5,000-10,000 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 over 5,000 gallons; \$1.75/1,000 for over 10,000 gallons
Chesterfield	Bimonthly	Customer charge: \$10.16; capacity charge: \$15.28; commodity charge: \$2.07/ccf	Customer charge: \$10.16; capacity charge: \$28.30; commodity charge: \$2.24/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	\$11.39 for 1st 2,000 gallons; \$4.31/1,000 for 2,001-20,000 gallons; \$3.71/1,000 for over 20,000 gallons	\$14.82 for 1st 2,000 gallons; \$6.00/1,000 for 2,001-20,000 gallons; \$5.58/1,000 for over 20,000 gallons
Fairfax	Quarterly	Service charge: \$12.20; \$3.07/1,000 gallons	\$7.28/1,000 gallons
Frederick	Bimonthly	\$26.09 for 1st 2,000 gallons; \$4.32/1,000 for 2,001-20k gallons; \$4.57/1,000 for 20,001-50k gallons; \$4.98 for 50,001-100k gallons; \$6.17 for over 100,000 gallons	\$46.67 for 1st 2,000 gallons; \$5.17/1,000 for 2,001-20k gallons; \$5.47/1,000 for 20,001-50k gallons; \$5.96 for 50,001-100k gallons; \$6.50 for over 100,000 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	\$10.62 minimum base charge; \$1.69/1,000 for 1st 4,000 gallons; \$5.14/1,000 for 4,001-15,000 gallons; \$6.68/1,000 for over 15,000 gallons	\$22.33 minimum base charge; \$5.99/1,000 for 1st 4,000 gallons; \$7.55/1,000 for 4,001-15,000 gallons; \$7.55/1,000 for over 15,000 gallons
Henrico	Bimonthly	Service charge: \$15.65; \$2.24/ccf for 1st 6 ccf; \$3.59/ccf for over 6 ccf	Service charge: \$31.55; \$2.33/ccf for 1st 6 ccf; \$3.81/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	\$10.16/1,000 for 1st 50,000 gallons; \$8.97/1,000 for over 50,000 gallons	\$6.34/1,000 gallons
James City	Quarterly	\$10.56 base charge (5/8" pipe) \$3.61/1,000 for first 15,000 gallons; \$7.22/1,000 for 15,001 to 30k gallons; \$16.95/1,000 for over 30,000 gallons	\$5.95 base charge (5/8" pipe) \$3.08/1,000 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	\$41.46 for 1st 3,000 gallons; \$13.82/1,000 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

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, 2019 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Counties (continued)			
Montgomery	Monthly	\$6.50 service fee; \$9.52/1,000 gallons	\$6.50 service fee; \$8.51/1,000 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
New Kent	Bimonthly	\$48.58 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	\$56
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 8,000 gallons	\$50 for 1st 10,000 gallons
Powhatan	Bimonthly	\$6.73/1,000 gallons	\$6.61/1,000 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; \$4.00/1,000 for over 5,000 gallons	\$3.75/1,000 for 0-5,000 gallons; \$3.60/1,000 for over 5,000 gallons
Rockbridge	Bimonthly	\$22.68 + \$5.75/1,000 gallons	\$34.87 + \$9.75/1,000 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	\$21.43 for 1st 1,000 gallons; \$9.29/1,000 for 1,001-6,000 gallons; \$11.43/1,000 for over 6,000 gallons	\$21.43 for 1st 1,000 gallons; \$9.29/1,000 for 1,001-6,000 gallons; \$11.43/1,000 for over 6,000 gallons
Southampton	Monthly	\$28.00 for 1st 4,000 gallons; \$6.00/1,000 for over 4,000 gallons	\$36.00 for 1st 4,000 gallons; \$8.00/1,000 for over 4,000 gallons
Stafford	Monthly	\$2.52/1,000 for 0-2,000 gallons \$3.51/1,000 for 2,001-4,000 gallons \$4.81/1,000 for 4,001-8,000 gallons \$9.66/1,000 for 8,001-12,000 gallons \$12.25/1,000 for 12,001-25,000 gallons \$17.03/1,000 for 25,001 or more gallons	\$5.98/1,000 for 0-2,000 gallons \$5.98/1,000 for 2,001-4,000 gallons \$5.98/1,000 for 4,001-8,000 gallons \$5.98/1,000 for 8,001-12,000 gallons \$5.98/1,000 for 12,001-25,000 gallons \$5.98/1,000 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): \$23.96; \$5.30/1,000 for 1st 3,000 gallons	Monthly availability fee: \$26.01 Monthly minimum charge: \$29.91; \$8.19/1,000 gallons
Westmoreland	Bimonthly	\$45.00 for 1st 6,000 gallons	\$33.00 flat rate
Wise	Monthly	\$22.00 for 1st 1,500 gallons; \$12.75/1,000 gallons thereafter	\$35.00 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: \$24.22 for 1st 2,000 gallons; \$4.26/1,000 for over 2,000 gallons Out-of-town: \$44.15 for 1st 2,000 gallons; \$7.17/1,000 for over 2,000 gallons
Altavista	Quarterly	In-town: \$2.54/1,000 gallons Out-of-town: \$5.08/1,000 gallons	In-town: \$3.32/1,000 gallons Out-of-town: \$6.64/1,000 gallons
Amherst	Monthly	Base charge: \$15.60 \$7.35/1,000 gallons thereafter	Base charge: \$27.35 \$6.85/1,000 gallons thereafter
Appomattox	Monthly	\$11.00 for 1st 2,000 gallons \$6.00/1,000 gallons thereafter	\$30.60 for 1st 2,000 gallons \$17.25/1,000 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: \$18.28 for 1st 1,000 gallons; \$6.15/1,000 for over 1,000 gallons Out-of-town: \$29.47 for 1st 1,000 gallons; \$9.85/1,000 for over 1,000 gallons	In-town: \$19.55 for 1st 1,000 gallons; \$5.86/1,000 for over 1,000 gallons Out-of-town: \$33.26 for 1st 1,000 gallons; \$9.35/1,000 for over 1,000 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, 2019 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Towns (continued)			
Blacksburg	Monthly	\$2.94 + \$7.20/1,000 gallons	\$2.96 + \$6.02/1,000 gallons
Blackstone	Monthly	\$24.90 for 1st 3,000 gallons; \$8.30/1,000 for 3,001-43k gallons; \$8.15/1,000 for 43,001-130k gallons; \$8.03/1,000 for over 130k gallons	\$24.97 for 1st 3,000 gallons; \$8.31/1,000 for over 3,000 gallons
Bluefield	Monthly	\$24.70 for 1st 2,000 gallons; \$7.90/1,000 for 2,001-30,000 gallons; \$6.01/1,000 for 30,001-1,000k gallons; \$3.98/1,000 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
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	\$8.54 for 1st 1,000 gallons; \$3.75/1,000 for 1,001-10,000 gallons; \$3.98/1,000 for 10,001-20k gallons; \$4.08/1,000 for 20,001-30k gallons; \$4.32/1,000 for 30,001-40k gallons; \$4.40/1,000 for 40,001-50k gallons; \$4.49/1,000 for 50,001-4,000k gallons; \$4.70/1,000 for over 4,000k gallons	\$14.81 for 1st 1,000 gallons; \$7.32/1,000 for 1,001-10,000 gallons; \$7.77/1,000 for 10,001-20k gallons; \$7.94/1,000 for 20,001-30k gallons; \$8.46/1,000 for 30,001-40k gallons; \$8.65/1,000 for 40,001-50k gallons; \$8.61/1,000 for 50,001-4,000k gallons; \$8.91/1,000 for over 4,000k gallons
Broadway	Bimonthly	\$21.35 for 1st 3,000 gallons; \$5.09/1,000 for 3,001-100k gallons; \$5.19/1,000 for 100,001-400k gallons; \$5.79/1,000 for over 400k gallons	\$16.17 for 1st 3,000 gallons; \$3.82/1,000 for 3,001-100k gallons; \$3.89/1,000 for 100,001-400k gallons; \$4.11/1,000 for over 400k gallons
Brookneal	Monthly	\$27.50 for 1st 2,000 gallons; \$6.80/1,000 for over 2,000 gallons	\$17.50 for 1st 4,000 gallons; \$2.66/1,000 for over 4,000 gallons
Buchanan	Monthly	\$43.25 for 1st 4,000 gallons; \$0.315/100 for 4,001 to 7,500 gallons \$0.2325/100 for 7,501 to 14k gallons; \$0.1275/100 for over 14,000 gallons	\$26.25 for 1st 4,000 gallons \$3.30/1,000 for 4,001 to 7,500 gallons \$2.40/1,000 for 7,501 to 14k gallons; \$1.35/1,000 for over 14,000 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	\$46.26 minimum charge In-town: \$5.14/1,000 gallons; Out-of-town: \$8.55/1,000 gallons	\$57.51 minimum charge In-town: \$6.39/1,000 gallons; Out-of-town: \$11.90/1,000 gallons
Christiansburg	Monthly	In-town: \$7.00 for 1st 1,000 gallons; \$9.00/1,000 for 1,001-50,000 gallons; \$6.75/1,000 for over 50k gallons Out-of-town: 150% of in-town rate	In-town: \$10.00 for 1st 1,000 gallons; \$10.25/1,000 for over 1,000 gallons Out-of-town: 150% of in-town rate
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: \$92.00 for 1st 10,000 gallons; \$13.00/1,000 for over 10,000 gallons Out-of-town: \$208.00 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: \$20.00 for 1st 2,000 gallons; \$4.94/1,000 for over 2,000 gallons	In-town: \$17.00 for 1st 2,000 gallons; \$6.00/1,000 for over 2,000 gallons Out-of-town: \$22.00 for 1st 2,000 gallons; \$7.15/1,000 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, 2019 (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	150% of water bill
Colonial Beach	Quarterly	\$72.30	\$162.70
Courtland	Monthly	\$11.00 for 5,000 gallons	N/A
Craigsville	Monthly	\$37.00 for 1st 5,000 gallons; \$9.50/1,000 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: \$12.77 for 1st 2,000 gallons; \$0.639/100 for 2,001-25k gallons; \$0.512/100 for 25,001-100k gallons; \$0.381/100 for over 100k gallons Out-of-town: 150% of in-town rate	In-town: \$16.12 for 1st 2,000 gallons; \$0.805/100 for 2,001-25k gallons; \$0.740/100 for 25,001-100k gallons; \$0.724/100 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	In-town: \$22.26 for 1st 2,000 gallons; \$5.80/1,000 for over 2,000 gallons Out-of-town: \$30.79 for 1st 2,000 gallons; \$6.62/1,000 for over 2,000 gallons	In town: \$10.21 for 1st 1,500 gallons; \$5.25/1,000 for over 1,500 gallons Out-of-town: \$11.94 for 1st 1,500 gallons; \$6.00/1,000 for over 1,500 gallons
Dungannon	...	\$19.50 minimum	\$19.50 minimum
Eastville	Quarterly	In-town: \$0.35/100 gallons, \$15 minimum Out-of-town: \$0.45/100 gallons	N/A
Edinburg	Monthly	In-town: \$28.50 for 1st 3,000 gallons; \$7.00/1,000 for over 3,000 gallons Out-of-town: \$42.75 for 1st 3,000 gallons; \$10.50/1,000 for over 3,000 gallons	In-town: \$35.00 for 1st 3,000 gallons; \$11.00/1,000 for over 3,000 gallons Out-of-town: \$52.50 for 1st 3,000 gallons; \$16.50/1,000 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	...	\$15.60 + \$4.10/1,000 gallons;	\$18.79 + \$6.69/1,000 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
Glasgow	Monthly	\$31.50 for 1st 3,000 gallons \$0.49/100 gallons thereafter	\$32.08 for 1st 3,000 gallons \$0.13/100 gallons thereafter
Gordonsville	Monthly	In-town: \$23.55 for 1st 1,000 gallons; \$7.45/1,000 for over 1,000 gallons Out-of-town: \$37.52 for 1st 1,000 gallons; \$11.18/1,000 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: \$53.73 for 1st 6,000 gallons; \$5.31/1,000 for over 6,000 gallons Out-of-town: \$107.46 for 1st 6,000 gallons; \$8.23/1,000 for over 6,000 gallons	In-town: \$34.09 for 1st 6,000 gallons; \$3.65/1,000 for over 6,000 gallons Out-of-town: \$68.17 for 1st 6,000 gallons; \$7.30/1,000 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, 2019 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Towns (continued)			
Grottoes	Bimonthly	\$20.63 for 1st 2,000 gallons; \$2.01/1,000 gallons thereafter	\$47.53 for 1st 2,000 gallons; \$3.75/1,000 gallons thereafter
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: \$8.84; base water rate: \$3.06/1,000 gallons; water peak rate: \$5.23/1,000 gallons	Base sewer rate: \$5.78/1,000 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	\$25.69	\$28.26
Hurt	Bimonthly	\$24.00 service charge; \$9.10/1,000 gallons	\$80 + \$5.50/1,000 gallons
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	\$34.00 per month availability fee; \$5.50 per month meter fee	N/A
Kenbridge	Monthly	\$15.15 for 1st 3,000 gallons; \$0.0055/gallon for over 3,000 gallons	\$44.19 for 1st 2,000 gallons; \$8.09/1,000 for over 2,000 gallons
Keysville	Monthly	\$5.00/1,000 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: \$27.52 for 1st 3,000 gallons; \$4.10/1,000 for over 3,000 gallons Out-of-town: \$49.50 for 1st 3,000 gallons; \$4.10/1,000 for over 3,000 gallons	In-town: \$23.48 for 1st 3,000 gallons; \$5.40/1,000 for over 3,000 gallons Out-of-town: \$31.50 for 1st 3,000 gallons; \$5.40/1,000 for over 3,000 gallons
Lawrenceville	Monthly	In-town: \$10.50 for 1st 2,000 gallons; \$3.94/1,000 gallons thereafter Out-of-town: \$18.38 for 1st 2,000 gallons; \$6.88/1,000 gallons thereafter	In-town: \$10.50 for 1st 2,000 gallons; \$3.94/1,000 gallons thereafter Out-of-town: \$18.38 for 1st 2,000 gallons; \$6.88/1,000 gallons thereafter
Lebanon	Monthly	In-town: \$14.80 for 1st 300 cf. Out-of-town: \$22.80 for 1st 300 cf.	In-town: \$15.80 for 1st 300 cf. Out-of-town: \$23.80 for 1st 300 cf.
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	\$37.32 for 1st 4,000 gallons; \$6.66/1,000 for over 4,000 gallons	\$34.34 for 1st 4,000 gallons; \$7.19/1,000 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 for over 6,000 gallons
Luray	Monthly	In-town: \$25.52 for 1st 1,000 gallons; \$5.25/1,000 for 1,001-10,000 gallons; \$5.35/1,000 for 10,001-25k gallons; \$5.45/1,000 for 25,001-50k gallons; \$5.56/1,000 for 50,001-100k gallons; \$5.69/1,000 for over 100k gallons Out-of-town: 150% of in-town rate	In-town: \$33.63 for 1st 1,000 gallons; \$7.04/1,000 for 1,001-10,000 gallons; \$7.18/1,000 for 10,001-25k gallons; \$7.31/1,000 for 25,001-50k gallons; \$7.45/1,000 for 50,001-100k gallons; \$7.61/1,000 for over 100k gallons Out-of-town: 150% of in-town rate
Marion	Monthly	In-town: \$11.70 for 1st 2,000 gallons; \$7.42/1,000 for over 2,000 gallons Out-of-town: \$23.37 for 1st 2,000 gallons; \$14.81/1,000 for over 2,000 gallons	In-town: \$11.70 for 1st 2,000 gallons; \$7.07/1,000 for over 2,000 gallons Out-of-town: \$23.37 for 1st 2,000 gallons; \$14.10/1,000 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.

... No response.

Table 21.2 User Fees for Residential Water and Sewer, 2019 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Towns (continued)			
Middleburg	Bimonthly	\$34.28 for 1st 2,000 gallons; \$17.14/1,000 gallons thereafter	\$35.30 for 1st 2,000 gallons; \$17.65/1,000 gallons thereafter
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
Montross	Monthly	\$18.00 for 1st 6,000 gallons	N/A
Mount Jackson	Monthly	\$13.90 for 1st 2,000 gallons; \$7.10/1,000 gallons thereafter	\$24.40 for 1st 2,000 gallons; \$12.45/1,000 gallons thereafter
Narrows	Monthly	\$17.65	\$24.40
New Market	Monthly	In-town: \$17.50 for 1st 1,700 gallons; \$7.20/1,000 for over 1,700 gallons Out-of-town: \$26.25 for 1st 1,700 gallons; \$10.80/1,000 for over 1,700 gallons	In-town: \$32.90 for 1st 1,700 gallons; \$16.01/1,000 for over 1,700 gallons Out-of-town: \$57.58 for 1st 1,700 gallons; \$28.02/1,000 for over 1,700 gallons
Nickelsville	Monthly	In-town: \$17.00 for 1st 1,000 gallons; \$0.0045/gallon thereafter	In-town: \$17.00 for 1st 2,000 gallons; \$0.0050/gallon thereafter
Onancock	Bimonthly	\$28.23 for 1st 3,000 gallons; \$9.13/1,000 for 3,001-15,000 gallons; \$9.50/1,000 for over 15,000 gallons	\$62.60 for 1st 3,000 gallons; \$22.05/1,000 for \$3,001-7,000 gallons; \$21.42/1,000 for 7,001-15,000 gallons; \$21.12/1,000 for 15,001-30,000 gallons; \$20.81/1,000 for 30,001-40,000 gallons; \$20.51/1,000 for 40,001-90,000 gallons; \$19.58/1,000 for 90,001-200k gallons; \$19.00/1,000 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
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: \$3.31/1,000 for 1st 20,000 gallons; \$2.81/1,000 for 20,001-700k gallons; \$2.10/1,000 for over 700k gallons Out-of-town: \$5.79/1,000 for 1st 20,000; \$4.69/1,000 for 20,001-700k gallons; \$4.18/1,000 for over 700k gallons	In-town: \$7.76/1,000 for 1st 700k gallons; \$7.43/1,000 for over 700k gallons Out-of-town: \$14.15/1,000 gallons
Purcellville	Bimonthly	\$6.66/1,000 for 1st 5,000 gallons; \$8.89/1,000 for 5,001-10,000 gallons; \$10.71/1,000 for 10,001-15,000 gallons; \$12.75/1,000 for 15,001-20,000 gallons; \$15.91/1,000 for 20,001-50,000 gallons; \$18.17/1,000 for 50,001-100k gallons; \$20.42/1,000 for 100,001-150k gallons	\$15.95/1,000 gallons
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: \$35.82 min., \$8.30/1,000 gallons Out-of-town: \$53.76 min., \$12.45/1,000 gallons	In-town: \$9.61/1,000 gallons Out-of-town: \$14.43/1,000 gallons
Rural Retreat	Monthly	\$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: \$14.25 for 1st 1,500 gallons; \$6.65/1,000 for over 1,500 gallons Out-of-town: \$26.00 for 1st 1,500 gallons; \$10.45/1,000 for over 1,500 gallons	In town: 110% of water use fee Out-of-town: 110% 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, 2019 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Towns (continued)			
Saltville	Monthly	\$23.20 for 1st 3,000 gallons; \$0.0045/gallon thereafter	\$23.20 for 1st 3,000 gallons \$0.00417/gallon thereafter
Shenandoah	Monthly	\$22.65 min.	\$22.65 min.
Smithfield	Bimonthly	\$11.47 service charge on each service; \$6.14/1,000 gallons	\$18.62 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;
Strasburg	Monthly	In-town: \$25.57 for 1st 2,000 gallons; \$12.79/1,000 for over 2,000 gallons Out-of-town: \$27.34 for 1st 2,000 gallons; \$18.06/1,000 for over 2,000 gallons	In-town: \$22.02 for 1st 2,000 gallons; \$13.15/1,000 for over 2,000 gallons Out-of-town: \$26.08 for 1st 2,000 gallons; \$16.39/1,000 for over 2,000 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	\$28.50 for 1st 2,000 gallons
Timberville	Bimonthly	\$26.08 for 1st 5,000 gallons; \$3.29/1,000 for 5,001-15,000 gallons; \$3.62/1,000 for 15,001-25,000 gallons; \$3.90/1,000 for 25,001-50,000 gallons; \$4.23/1,000 for 50,001-100,000 gallons; \$4.53/1,000 for over 100,000 gallons	\$36.10 for 1st 5,000 gallons \$3.77/1,000 for 5,001-15,000 gallons; \$4.09/1,000 for 15,001-25,000 gallons; \$4.41/1,000 for 25,001-50,000 gallons; \$4.72/1,000 for 50,001-100,000 gallons; \$5.06/1,000 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 Out-of-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: \$30.50 for 1st 3,000 gallons; \$5.17/1,000 for over 3,000 gallons	In-town: \$18.50 for 1st 3,000 gallons \$6.54/1,000 for over 3,000 gallons
Vienna	Quarterly	\$5.10/1,000 for 0-9,000 gallons; \$5.55/1,000 for 9,001-18,000 gallons; \$6.40/1,000 for over 18,000 gallons	\$6.65/1,000 for 0-9,000 gallons; \$7.20/1,000 for 9,001-18,000 gallons; \$8.35/1,000 for over 18,000 gallons
Vinton	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	\$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
Warrenton	Monthly	In-town: \$5.33 for 1st 2,000 gallons; \$5.50/1,000 for over 2,000 gallons Out-of-town: \$7.99 for 1st 2,000 gallons; \$8.25/1,000 for over 2,000 gallons	In-town: \$12.06 for 1st 2,000 gallons; \$9.03/1,000 for over 2,000 gallons Out-of-town: \$18.09 for 1st 2,000 gallons; \$13.55/1,000 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

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, 2019 (continued)

Locality	Billing Cycle	Water Use Fee (\$)*	Sewer Use Fee (\$)*
Towns (continued)			
West Point	Bimonthly	\$30.00 for 1st 10,000 gallons; \$4.80/1,000 for over 10,000 gallons	Done by Hampton Roads Sanitation District
Windsor	Bimonthly	In-town: \$7.50/1,000 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: \$16.29 for 1st 1,000 gallons; \$6.52/1,000 for over 1,000 gallons Out-of-town: \$23.69 for 1st 1,000 gallons; \$9.48/1,000 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: \$17.00; \$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; \$3.85/1,000 for 100,001-3,500k gallons; \$3.50/1,000 for 3,500,001-10,000k gallons; \$3.00/1,000 for over 10,000k gallons	Fixed charge: \$13.00; \$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, 2019

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, 2019

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, 2019

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, 2019, the fee was \$1.20 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 2019 survey. The text table below summarizes the results:

Public Rights-of-Way Use Fees, 2019

Locality	ROW Fee	Prior Fee
Cities	13	10
Counties	10	2
Towns	20	13
Total	43	25



Table 23.1**Localities Imposing Public Rights-of-Way Use Fees, 2019*****Cities** (Note: All cities responded to the survey. Those that answered “not applicable” for the item in this table are excluded.)

Alexandria [†]	Hopewell	Salem
Buena Vista [†]	Lynchburg	Virginia Beach [†]
Danville	Manassas	Winchester
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 [†]	Greene	Rockingham
Arlington	Halifax	Spotsylvania
Buchanan	James City	
Charlotte	Middlesex [†]	
Grayson	Prince George	

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 [†]	Gordonsville	Warrenton
Altavista	Haymarket [†]	Warsaw
Ashland	Herndon	Woodstock
Blacksburg	Honaker [†]	
Blackstone [†]	Leesburg [†]	
Bluefield	Luray	
Bridgewater [†]	Mineral [†]	
Coeburn [†]	Narrows	
Culpeper	Occoquan	
Dumfries	Purcellville	
Eastville	South Boston	
Edinburg	Strasburg [†]	
Farmville [†]	Vienna [†]	
Front Royal	Vinton [†]	
Gate City [†]	Virgilina	

* 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 2018

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 2018. In that period, the commission shows a total of 298 localities eligible to receive cash proffers (36 cities, 89 counties, and 177 towns). Of those, 36 reported cash proffer activity.

The following text table shows the total cash proffer revenue expended annually from 2011 through 2018.

Total Cash Proffer Revenue Expended, Fiscal Years 2010 to 2017

Fiscal Year	Total Cash Proffer Revenue
2011	28,031,345
2012	44,370,752
2013	51,418,607
2014	40,919,848
2015	49,513,460
2016	70,337,273
2017	87,072,470
2018	87,562,990

The following text table shows the relative importance of the various types of cash proffer revenue expended in fiscal year 2018. Road improvements accounted for the most important use (38.1 percent). Other important uses schools (30.0), and fire and rescue/public safety (14.4). **Table 24.1** lists fiscal year 2018 cash proffer revenue collected and expended by locality and purpose.

Relative Importance of Various Types of Cash Proffers Expended in FY 2018

Type of Proffer	Percent of Total
Road/transportation improvements	38.1
Schools	30.0
Fire and rescue/public safety	14.4
Community centers	7.9
Parks, recreation, and open space	7.4
Affordable housing	0.7
Miscellaneous	0.7
Sewer service extension	0.4
Libraries	0.2
Storm water management	0.1
	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, 2017-2018*. <https://www.dhcd.virginia.gov/cash-proffers>.



Table 24.1
Total Cash Proffer Revenue Collected and Expended by Purpose, by Locality, FY 2018

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 (%)*										Misc.
				Roads and Other Transportation Improvements	Fire, Rescue, and Public Safety	Parks, Recreation, and Open Space	Water and Sewer Service Extension	Community Centers	Storm-water Mgmt.	Special Needs Housing	Affordable Housing			
Counties														
Albemarle	1,065,780	-	1,140,180	14.9	60.1	0.0	25.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Amelia	70,609	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Caroline	98,309	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chesterfield	4,911,324	-	8,739,559	13.5	4.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Culpeper	139,000	-	166,875	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fairfax	8,969,831	-	13,945,984	72.3	0.1	0.0	11.5	0.0	0.0	0.0	0.0	0.0	3.9	0.0
Fauquier	782,320	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Frederick	1,139,315	-	247,978	(4.0)	0.0	0.0	104.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gloucester	9,600	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Goochland	672,717	6,978,136	750,000	73.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greene	2,000	-	38,116	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hanover	866,828	-	3,188,438	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Isle of Wight	380,275	1,487,523	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
James City	1,398,590	-	1,392,364	62.3	3.0	0.2	3.3	21.1	5.1	2.3	0.0	0.0	0.0	0.0
King William	982,483	-	402,589	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Loudoun	27,747,687	165,000	24,519,113	31.9	35.4	0.1	8.6	0.0	24.1	0.0	0.0	0.0	0.0	0.0
Louisa	19,765	-	19,765	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Kent	529,433	206,229	223,591	62.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Powhatan	165,336	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Prince William	23,053,471	-	11,640,734	28.8	9.2	1.4	8.7	0.0	0.0	0.3	0.0	0.0	0.0	0.0
Rockingham	45,500	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Spotsylvania	1,740,661	-	1,374,739	67.2	0.0	0.0	1.0	1.5	0.0	0.0	0.0	0.0	30.3	0.0
Stafford	4,885,571	-	209,298	28.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Warren	375,866	-	122,671	0.0	0.0	0.0	62.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
York	842,800	50,000	137,000	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total counties	80,895,073	8,886,888	68,258,993	40.5	15.9	0.3	8.2	0.5	8.8	0.1	0.0	0.8	0.6	0.6

* 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.

Table 24.1 Total Cash Proffer Revenue Collected and Expended by Purpose, by Locality, FY 2018 (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	15,000	15,000	15,000	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chesapeake	2,845,383	-	4,054,992	97.4	2.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fairfax	345,240	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Franklin	24,287	-	24,287	0.0	100.0	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	210,375	-	31,330	0.0	100.0	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	1,208,154	-	502,500	99.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Suffolk	501,316	-	1,506,774	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total cities	5,149,756	15,000	6,134,883	97.1	2.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Towns																	
Herndon	95,500	-	93,000	19.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	80.6	0.0
Leesburg	1,196,997	626,000	863,950	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purcellville	224,644	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Smithfield	1,020	-	1,020	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total towns	1,518,161	626,000	957,970	1.9	90.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.8	0.0
Grand total	87,562,990	9,527,888	75,351,846	30.0	38.1	14.4	0.2	7.4	0.4	7.9	0.1	0.0	0.0	0.7	0.0	0.7	0.0

* 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, 2017-2018* (November 2018). The report is on the web at: <https://www.dhcd.virginia.gov/sites/default/files/Docx/cig/cash-proffer/cash-proffer-report.pdf>

Section 25

Virginia Enterprise Zone Program, 2018*

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 2018 Annual Report*, has not yet been added to the web. 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.

* The information for this section came from the Virginia Department of Housing and Community Development. See <http://www.dhcd.virginia.gov/index.php/business-va-assistance/startingexpanding-a-business/virginia-enterprise-zone-vez-business.html>

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 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 2018 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
2019	5	2027	3
2020	4	2029	6
2021	1	2032	2
2022	1	2033	4
2023	4	2034	5
2024	5	2035	5
Total			45

Source: Virginia Department of Housing and Community Development, *Grant Year 2018 Annual Report: Virginia Enterprise Zone Program*. Provided by the DHCD to the author.



Section 26

Fiscal Content Information on Local Web Sites, 2019

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 26.1 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, 108 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, 32 cities and 79 counties, about three-fourths of each, show web information on their proposed budget. Forty-nine 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, 89 counties, and 80 towns reporting listing them.

Large majorities of cities (36), counties (91), and towns (94) with web sites showed tax rates. Utility rate schedules were shown by 34 cities, 49 counties and 87 towns. Not all jurisdictions maintain their own systems, a fact that should be considered in evaluating web sites. Capital improvement programs are shown by 35 cities, 54 counties, and 28 towns.

Resources Available on Locality Websites, 2019

Item	Number of Localities			
	Cities	Counties	Towns	Total
Have a website	38	95	108	241
Web Content				
Proposed budget	32	79	49	160
Adopted budget	37	89	80	206
Tax rates	36	91	94	221
Capital programs	35	54	28	117
Utility charges	34	49	87	170
Land book	34	84	8	126
GIS mapping*	34	85	17	136
Audit (CAFR)†	32	61	44	137

* 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 (34) and counties (84) 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). Thirty-two cities, 61 counties, and 44 towns reported doing so.



Table 26.1
Fiscal Content Information on Local Websites, 2019

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	Yes	No	Yes	Yes	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	Yes
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	No	No	No	No	No	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	Yes	Yes	Yes	Yes
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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	Yes	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	Yes
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	No	Yes	Yes	Yes
Brunswick	Yes	No	Yes	Yes	No	No	Yes	Yes	No
Buchanan	Yes	No	Yes	No	No	No	Yes	Yes	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, 2019 (continued)

Locality	Have a Website?	Information That Exists on Website							
		Proposed Budget	Adopted Budget	Tax Rates	Capital	Utility Charges	Landbook Information	GIS Mapping*	Audit (CAFR)*
					Improvement Programs				
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	No	No	No	No	No	No
Culpeper	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Cumberland	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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	No	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	Yes	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	Yes	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	Yes	Yes	Yes
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	Yes	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	Yes	No	No	No	Yes	Yes	No
Orange	Yes	Yes	Yes	Yes	Yes	Yes	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	Yes	Yes	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, 2019 (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)*
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	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Accomac	Yes	No	Yes	Yes	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
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	Yes	Yes
Boyce	No	No	No	No	No	No	No	No	No
Boydton	Yes	No	Yes	Yes	No	Yes	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
Charlotte C.H.	Yes	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
Chincoteague	Yes	No	No	Yes	No	Yes	No	No	No
Christiansburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Clarksville	Yes	Yes	Yes	Yes	No	Yes	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
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

* GIS mapping: Geographic information system mapping.

† CAFR: Comprehensive Annual Financial Report

Table 26.1: Fiscal Content Information on Local Websites, 2019 (continued)

		Information That Exists on Website							
					Capital				
Locality	Have a Website?	Proposed Budget	Adopted Budget	Tax Rates	Improvement Programs	Utility Charges	Landbook Information	GIS Mapping*	Audit (CAFR)*
Towns (continued)									
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	Yes	No	No	Yes	No	Yes	No	No	No
Farmville	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes
Fincastle	Yes	Yes	Yes	Yes	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
Glasgow	Yes	No	Yes	Yes	No	Yes	No	Yes	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	Yes	No	No	Yes	No	Yes	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	Yes	No	Yes	Yes	No	Yes	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	Yes	Yes	No	Yes	No	Yes	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	No	No	No
Lovettsville	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
Luray	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes
Madison	No	No	No	No	No	No	No	No	No
Marion	Yes	No	Yes	Yes	No	Yes	No	Yes	No
Middleburg	Yes	No	Yes	Yes	No	Yes	No	No	Yes
Mineral	Yes	No	Yes	Yes	No	Yes	No	No	No
Montross	Yes	No	Yes	Yes	No	Yes	No	No	No
Mount Jackson	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
Narrows	Yes	No	Yes	No	No	Yes	No	No	No
New Market	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Nickelsville	Yes	No	No	Yes	No	Yes	No	No	No
Occoquan	Yes	No	Yes	No	No	No	No	No	No
Onancock	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Orange	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Pembroke	Yes	No	No	Yes	No	Yes	No	No	No
Pulaski	Yes	No	Yes	Yes	No	No	No	No	Yes
Purcellville	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Richlands	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
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
Shenandoah	Yes	No	No	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, 2019 (continued)

		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)*
Towns (continued)									
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	Yes	Yes	No	No	No
Stony Creek	No	No	No	No	No	No	No	No	No
Strasburg	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes
Tappahannock	Yes	No	Yes	Yes	No	Yes	No	No	No
Tazewell	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Timberville	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Toms Brook	No	No	No	No	No	No	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	Yes	Yes	Yes
Windsor	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
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

2019 Tax Rates Questionnaire



**Hardcopy Version of Questionnaire for the 2019 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, 2018*, published in April 2019. Please review the information for accuracy and completeness and write in any changes that will be effective by the end of calendar year 2019. 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 13, 2019.

Locality: _____ FIPS: _____

Information for last year's edition, *Virginia Local Tax Rates 2018*, was prepared by:

Name: _____
Position: _____
Phone: (_____) _____ Fax: (_____) _____
Address: _____
Email: _____

Information for this year's edition, *Virginia Local Tax Rates 2019*, 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) 982-5536, 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. 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**? _____

2. 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, 2019? _____

b. What will your tax rate per \$100 of assessed value be as of January 1, 2020? _____

3. What is/are the due date(s)? _____ (month/day)

4. Does your locality impose any special district levies for downtown revitalization, mosquito control, fire protection, etc.? ☐ Yes ☐ No

- 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)

5. 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.	Current	Rate per \$100 of
				Issued	Assessed Value	Assessed Value

(If you need more space, please see sheet at the back of survey: Real Property Tax: Community Development Authority)

6. 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. \$ _____

7. 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

8. 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.

9. Does your locality have a full-time assessor on its staff? ☐ Yes ☐ No
10. 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.
11. How often does your locality conduct a general reassessment? Every _____ years.
12. Is a physical inspection of each parcel part of each general reassessment? ☐ Yes ☐ No
a. If "no" for question 12, is there a regular cycle for physically inspecting each property? ☐ Yes ☐ No
b. If "yes" for 12.a, how many years are there between physical inspections? _____ years
13. When did the last general reassessment become effective? ☐ January 1 ☐ July 1 of Year _____
14. 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.
15. 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.
16. 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
17. 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? _____
18. 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
19. 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? \$ _____
20. 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? \$ _____

21. 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?

22. In your locality, how many currently living disabled veterans, surviving spouses of disabled veterans who died after January 1, 2011, or spouses of veterans killed in action applied for special property tax relief as authorized by Sections 58.1-3219.5 and 58.1-3219.9? _____

What was the total cost in terms of foregone tax revenue of such tax relief?
\$ _____

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. If your locality prescribes annual income limitations for individuals qualifying for tax relief, what is the maximum allowable combined gross income for owners (including the income of all relatives living with the owner)? \$ _____
3. If your locality prescribes a net worth limitation for individuals qualifying for tax relief, 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? _____

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? \$ _____

a. Is this estimate based on the State Land Evaluation Advisory Commission (SLEAC) estimated value for such land in your locality? ☐ Yes ☐ No

b. 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

<u>District Name</u>	<u>Acreage</u>	<u>Year Created</u>	<u>Review Period (Years)</u>
----------------------	----------------	---------------------	------------------------------

(If you require more space please see sheet at the back of survey: Real Property Tax: Agricultural-Forestal Districts)

F. CONSERVATION EASEMENTS

1. Is there any land in your locality subject to a conservation easement? ☐ Yes ☐ No

2. If "yes,"

a. How many acres in your locality are under conservation easements? _____

b. 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.

c. 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

1. Please list the following information for service charges on tax-exempt property:

<u>Property Description</u>	<u>State or Privately Owned</u>	<u>Rate per \$100 of Assessed Value</u>
-----------------------------	---------------------------------	---

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. 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?

<input type="checkbox"/> Boats	<input type="checkbox"/> Motorcycles	<input type="checkbox"/> Recreational vehicles
<input type="checkbox"/> Business motor vehicles	<input type="checkbox"/> Mobile homes	<input type="checkbox"/> Trucks
<input type="checkbox"/> Campers	<input type="checkbox"/> Motor vehicles	<input type="checkbox"/> Trailers
<input type="checkbox"/> 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?

Elderly
Income: _____
Net Worth: _____

Disabled
Income: _____
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
☐ Clean
☐ Average
☐ Rough
☐ Condition not considered
☐ Other (specify) _____

Market Value
☐ Retail Value
☐ Loan Value
☐ Trade-in value
☐ 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.a. Does your locality “exempt” or provide a 100% state subsidy for low-value vehicles, so owners pay no property tax on them? ☐ Yes ☐ No

8.b. 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? \$ _____

8.c. 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. For a vehicle assessed at \$20,000 what would the components of the personal property tax be?

<u>Tax Year</u>	<u>Total Tax</u>	<u>State Tax Relief Credit</u>	<u>Taxpayer Liability</u>
2018	_____	_____	_____
2019	_____	_____	_____

10. 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. If you do not use a pricing guide or if a large truck is not listed in a guide, then what percentage(s) of original cost do you use to determine the assessed value?

Age of Truck
Percentage of Value

4. For the market value selected above, what percentage is used to assess large trucks? _____ %

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

- ☐ OC
- ☐ FMV
- ☐ BV
- ☐ Other

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Business furniture/
 fixtures

- ☐ OC
- ☐ FMV
- ☐ BV
- ☐ Other

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Generating and
 co-generating
 equipment

- ☐ 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>
Research and development 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 \$ _____

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. \geq 30) ☐ OC
☐ FMV
☐ BV
☐ Other

Minimum depreciation rate for property: _____ %
 Minimum \$ value assessed for property \$ _____

Type of Property	Basis	Tax Rate per \$100	Years Depreciated	Depreciation Rate
Farm Equipment	<input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other			

Minimum \$ value assessed for property \$ _____
 *Total local tax receipts from equipment \$ _____

Livestock

- ☐ OC
☐ FMV
☐ BV
☐ Other

Minimum \$ value assessed for property \$: _____
 *Total local tax receipts from livestock \$ _____

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

- ☐ OC
- ☐ FMV
- ☐ BV
- ☐ Other

Minimum depreciation rate for property: _____ %

Minimum \$ value assessed for property \$ _____

Antique motor vehicles

- ☐ OC
- ☐ FMV
- ☐ BV
- ☐ Other

Minimum depreciation rate for property: _____ %

Minimum \$ value assessed for property \$ _____

Recreational vehicles

- ☐ 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>
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

- ☐ OC
☐ FMV
☐ BV
☐ Other

Minimum depreciation rate for property: _____ %
Minimum \$ value assessed for property \$ _____

Mobile homes

- ☐ OC
☐ FMV
☐ BV
☐ Other

Minimum depreciation rate for property: _____ %
Minimum \$ value assessed for property \$ _____

Horse trailers

- ☐ OC
☐ FMV
☐ BV
☐ 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. 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
_____	_____

C. 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

D. 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

E. 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

F. 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

G. 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.)

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) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. Certified solar energy equipment facilities or devices (Section 58.1-3661) | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Tangible Personal Property Class

- | | |
|---|--|
| 3. Generating and co-generating equipment for energy conservation (Section 58.1-3662) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|---|--|

Real Property Class

- | | |
|---|--|
| 4. Certified stormwater management developments (Section 58.1-3660.1) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5. Environmental restoration sites (Section 58.1-3664) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6. Erosion control improvements (Section 58.1-3665) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7. Wetlands and riparian buffers (Section 58.1-3666) | <input type="checkbox"/> Yes <input type="checkbox"/> 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? | <input type="checkbox"/> Yes <input type="checkbox"/> 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.

Cars and Light Trucks

Motorcycles

Trucks Not for Hire

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/FEES

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): _____ %

4. Tax on (motor) fuel in certain transportation districts (58.1-1720) _____ %

Add any comments you might have on local excise taxes here:

B. CIGARETTE TAX (SECTION 58.1-3830)

<u>No. of 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):

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	\$ _____	\$ _____

Please explain or comment if you cannot provide a “fixed” value (in \$) for this cost:

3. What is the billing cycle for residential periodic water and sewer user fees?

☐ Monthly
 ☐ Every two months
 ☐ Quarterly
☐ Other _____

- a. What are the residential user fee rates charged by your locality?

_____ Water
 _____ Sewer

4. Does your locality impose an impact fee for road developments (Section 15.2-2319)?

☐ Yes
 ☐ No

If “yes,” what is the impact fee? _____

5. Does your locality impose a stormwater utility fee as permitted under Section 15.2-2114 of the *Code of Virginia*? ☐ Yes ☐ No

a. What is the stormwater utility fee? \$ _____

XI. WEB SITES

1. Does your locality have an official government web site? ☐ Yes ☐ No
2. Does your locality's web site contain any of the following information?
 - a. Proposed budget: ☐ Yes ☐ No
 - b. Adopted budget: ☐ Yes ☐ No
 - c. Current tax rates and provisions: ☐ Yes ☐ No
 - d. Current utility charges: ☐ Yes ☐ No
 - e. Capital improvement program: ☐ Yes ☐ No
 - f. Landbook information about land parcels: ☐ Yes ☐ No
 - g. GIS mapping of local parcels: ☐ Yes ☐ No
 - h. Comprehensive Annual Financial Report (CAFR): ☐ Yes ☐ No

XII. GENERAL COMMENTS

If you have any comments about this questionnaire or our publication based on it, please provide your comments here:

Thank you. We appreciate the time you have spent completing this questionnaire.
If you have any questions, please feel free to call Steve Kulp at (434) 982-5638 or email him at sck7x@virginia.edu

REAL PROPERTY TAX: SPECIAL DISTRICT LEVIES

<u>Name of District</u>	<u>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>
-----------------	---------------------	--------------------	----------------	-------------------------------	-----------------------------------	---

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 2019 Tax Rates Questionnaire^a

Locality	Name/Title	Telephone/Email
Cities		
Alexandria	Ms. Dana McCormick Discovery and Collection Analyst	703/746-3945 dana.mccormick@alexandriava.gov
Bristol	Ms. Cloe Barker Commissioner of the Revenue	276/645-7315 cebarker@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	434/970-3172 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 ext. 3180 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	703/335-8827 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 Deputy Commissioner of the Revenue	757/926-3860 sbravo@nnva.gov
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. Brittany Flowers Commissioner of the Revenue	804/733-2315 bflowers@petersburg-va.org
Poquoson	Mr. Joseph Coccimiglio Commissioner of the Revenue	757/868-3020 joseph.coccimiglio@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. Kristie Chittum Commissioner of the Revenue	540/375-3019 kchittum@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	Ms. Sabrina von Schilling Commissioner of the Revenue	540/942-6612 vonschillingsl@ci.waynesboro.va.us
Williamsburg	Ms. Phyllis Rosen Deputy Commissioner of the Revenue	757/220-6152 prosen@williamsburgva.gov
Winchester	Ms. Ann Burkholder Commissioner of the Revenue	540/667-1815 ext. 1425 ann.burkholder@winchesterva.gov
Counties		
Accomack	Mrs. Deborah Midgett Commissioner of the Revenue	757/787-5752 dmidgett@co.accomack.va.us
Albermarle*	Ms. Jackie Harris Management Analyst	434/296-5855 ext. 3012 financeadmin@albermarle.org
Alleghany	Ms. Valerie N. Bruffey Commissioner of the Revenue	540/863-6640 vbruffey@co.alleghany.va.us
Amelia	Ms. Laura Walsh Commissioner of the Revenue	804/561-2158 laura.walsh@gmail.com
Amherst	Ms. Vickie C. Hickman Chief Deputy Commissioner of the Revenue	434/946-9310 vchickman@countyofamherst.com
Appomattox	Ms. Sara Henderson Commissioner of the Revenue	434/352-7450 sara.henderson@appomattoxcountyva.gov
Arlington	Ms. Squietta Smith Assistant Deputy Commissioner of the Revenue	703/228-3041 smith@arlingtonva.us
Augusta	Ms. W. Jean Shrewsbury Commissioner of the Revenue	540/245-5640 jshrewsbury@co.augusta.va.us
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 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	540/928-2051 rspickard@botetourtva.gov

^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
Counties (continued)		
Brunswick	Ms. Camilla Clayton-Bright Commissioner of the Revenue	434/848-2313 brunscor@brunswickco.com
Buchanan	Mr. Vickie Davis Looney 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	Ms. Tammy Spruce Chief Deputy Commissioner of the Revenue	434/332-9518 twspruce@co.campbell.va.us
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 frances.zimmerman@carrollcountyva.gov
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. Jenefer Hughes Commissioner of the Revenue	804/748-1281 hughesjs@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@craigcountyva.gov
Culpeper	Ms. Denise Whetzel Chief Deputy Commissioner of the Revenue	540/727-3443 ext. 221 dwhetzel@culpepercounty.gov
Cumberland	Ms. Brenda Helton Deputy Commissioner of the Revenue	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	Mr. Gregory Bruch Fiscal Administrator	703/324-3619 gregory.bruch@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@floydcova.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 Murphy Commissioner of the Revenue	540/665-5681 emurphy@fcva.us
Giles	Ms. Lisa Corell Commissioner of the Revenue	540/921-3321 ext. 1502 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.gov
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

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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 Director	804/501-5089 cra76@henrico.us
Henry	Ms. Linda N. Love Commissioner of the Revenue	276/634-4690 llove@co.henry.va.us
Highland	Ms. Darlene C. 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 spearson@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. Stacey Fletcher Commissioner of the Revenue	540/967-3432 sfletcher@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@mathewscountyva.gov
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 moorejr@montgomerycountyva.gov
Nelson	Ms. Pamela Campbell Commissioner of the Revenue	434/263-7070 pcampbell@nelsoncounty.org
New Kent	Ms. Jane Palenski Chief Deputy Commissioner of the Revenue	804/966-9682 jvpalenski@newkent-va.us
Northampton	Ms. Charlene Gray Commissioner of the Revenue	757/678-0446 ext. 506 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 ext. 5423 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. Robin Goard Chief Deputy Commissioner of the Revenue	434/432-7945 robin.goard@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	703/792-6780 realestate@pwcgov.org
Pulaski	Ms. Donna Gray Commissioner of the Revenue	540/980-7750 dgray@pulaskicounty.org
Rappahannock	Ms. Mary Graham Commissioner of the Revenue	540/675-5370 magraham@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 dcdockery@yahoo.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	757/653-3033 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 I	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.gov
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	804/493-9052 cbgcommofrev@hotmail.com
Wise*	Ms. Rose Holbrook Chief Deputy Commissioner of the Revenue	276/328-3556 ext. 249 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	276/492-2116 cbanner@abingdon-va.gov
Accomac* (Accomack County)	Ms. Andrea Derby Town Clerk/Treasurer	757/789-5171 townofaccomac@verizon.net
Alberta (Brunswick County)	Ms. Diane Ashley 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	434/369-5001 tcshelton@altavistava.gov
Amherst (Amherst County)	Ms. Tracie Wright Treasurer	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. Cliff Goldsborough Finance Director	804/798-8650 cgoldsborough@ashlandva.gov
Bedford (Bedford County)	Ms. Sonia Jammes Assistant Town Manager	540/587-6043 sjammes@bedfordva.gov
Belle Haven (Accomack and Northampton counties)	Ms. Elizabeth Pase Town Clerk	757/442-5031 townofbellehaven@verizon.net
Berryville* (Clarke County)	Mr. Greg Jacobs Treasurer	540/955-1099 treasurer@berryvilleva.gov
Big Stone Gap* (Wise County)	Ms. Amanda Hawkins Town Clerk/Treasurer	276/523-0115 ext. 101 townclerktreasurer@bigstonegap.org
Blacksburg (Montgomery County)	Ms. Susan H. Kaiser Director of Finance	540/443-1051 skaiser@blacksburg.gov
Blackstone* (Nottoway County)	Ms. Brittany Harris Treasurer	434/292-7251 brittanyabernathy@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 Treasurer	804/633-6212 towntreasurer@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 boydton@boydton.org
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 branchville@telpage.net
Bridgewater (Rockingham County)	Ms. Robyn Weekley 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 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 Pocock Treasurer	757/331-3259 ext. 23 deborah.pocock@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. Virginia Peterson Treasurer	434/372-5136 chasecitytreasurer@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 Utility Clerk	276/759-1766 kerrimcclure65@gmail.com
Chincoteague* (Accomack County)	Mr. James West Town Manager	757/336-6519 jwest@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 Dudley Town Clerk/Treasurer	757/866-8427 townclaremont@aol.com
Clarksville* (Mecklenburg County)	Ms. Tara Murphy Town Clerk/Treasurer	434/374-8177 treasurer@clarksvilleva.org
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)	Mr. Jimmy Williams Town Manager	276/395-3323 jwilliams@townofcoeburn.com
Colonial Beach* (Westmoreland County)	Ms. Colleen Teal Chief Financial Officer	804/224-7181 cfo@colonialbeachva.net
Courtland* (Southampton County)	Ms. Debra J. Lambert Town Clerk	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 Assistant Finance Director	540/829-8220 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@dublinton.org
Duffield (Scott County)	Mr. R. Gerald Miller Mayor	276/431-1777 duffieldva@mounet.com

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Appendix B List of Respondents and Non-Respondents (continued)^a

Locality	Name/Title	Telephone/Email
Towns (continued)		
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 info@townofeastville.com
Edinburg Shenandoah County)	Ms. Mary Lowerre Town Clerk	540/984-8521 town@shentel.net
Elkton (Rockingham County)	Ms. Clairen Sipe Treasurer	540/298-9465 treasurer@townofelkton.com
Exmore (Northampton County)	Ms. Kathy Wert Assistant Town Clerk	757/442-3114 ext. 11 kwert@exmore.org
Farmville (Prince Edward County)	Ms. Carol Anne Seal Treasurer	434/392-3333 caseal@farmvilleva.com
Fincastle* (Botetourt County)	Ms. Joan Boothe Executive Assistant	540/473-2200 jboothe@townoffincastle.org
Floyd (Floyd County)	Ms. Katie Holfield Town Clerk/Treasurer	540/745-2565 katie@townoffloyd.org
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)	Ms. Cherie Carr Treasurer	276/386-3831 treasurer@mygatecity.com
Glade Spring (Washington County)	Ms. Tina Bunnell Treasurer	276/429-5134 tinabunnell@gmail.com
Glasgow* (Rockbridge County)	Mr. Eric Pollitt Town Manager	540/258-2246 epollitt@glasgowvirginia.org
Glen Lyn (Giles County)	Mr. Howard Spencer Town Manager	540/726-7075 hspencer@wvva.net
Gordonsville* (Orange County)	Ms. Dawn Rigsby Treasurer	540/832-2233 drigsby@gordonsville.org
Goshen (Rockbridge County)	Ms. Jessie Hinkle Town Clerk	540/997-5545 townofgoshen_va@yahoo.com
Gretna (Pittsylvania County)	Ms. Patsy Budd Town Clerk /Treasurer	434/656-6572 patsy.budd@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
Hillsville (Carroll County)	Ms. LeAnna Surratt Treasurer	276/728-2128 ext. 308 treasurer@townofhillsville.com

^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)		
Honaker (Russell County)	Ms. Cyndi Hale Clerk	276/873-6556 townofhonaker@verizon.net
Hurt* (Pittsylvania County)	Ms. Susan Frazier Town Clerk/Treasurer	434/608-0554 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. Jaime Power 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. Marsha Nash Treasurer	434/676-2452 marshanash@kenbridgeva.net
Keysville (Charlotte County)	Ms. Sherry Marker 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)	Ms. Diane Nunley Town Clerk	276/889-7202 dnunley@lebanonva.net
Leesburg* (Loudoun County)	Mr. Cole Fazenbaker Management Analyst	703/771-2709 cfazenbaker@leesburgva.gov
Louisa (Louisa County)	Ms. Elizabeth Nelson Town Manager	540/967-1400 lnelson@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	276/378-5021 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)	Mr. John O'Neill Treasurer	540/687-5152 joneill@middleburgva.gov
Middletown (Frederick County)	Ms. Rebecca Layman Treasurer	540/869-2226 treasurer@middletownva.gov
Mineral* (Louisa County)	Ms. Lisa Yates Town Clerk	540/894-5100 mineral@louisa.net
Monterey (Highland County)	Ms. Lois Showalter Town Clerk/Treasurer	540/468-2472 townofmonterey@htcnet.org
Montross (Westmoreland County)	Ms. Patricia Lewis Town Manager	804/493-9623 townofmontross@verizon.net

^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)		
Mount Crawford (Rockingham County)	Ms. Elisabeth Orebaugh Treasurer	540/421-0856 townofmountcrawford@gmail.com
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 t.green@newmarketvirginia.com
Newsoms (Southampton County)	Ms. Ruth Anne Dunn Town Clerk	757/654-6731 townofnewsoms@aol.com
Nickelsville* (Scott County)	Ms. Teresa Sluss Treasurer	276/479-2569 treasurer@townofnickelsville.com
Occoquan* (Fairfax and Prince William counties)	Ms. Carla Rodriguez Treasurer	703/491-1918 crodriguez@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)	Mr. James Stump Town Mayor	540/626-7191
Pennington Gap (Lee County)	Ms. Karen Maggard Office Manager	276/546-1177 karen.maggard@townofpenningtonva.com
Phenix (Charlotte County)	Ms. Brenda Driskill 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 Leeper Finance Director	540/994-8640 rmleeper@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
Richlands (Tazewell County)	Ms. Amanda Cantrell Billing Clerk	276/964-2566 acantrell@richlands-va.gov

^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)		
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. Sara Varner Treasurer	540/338-7878 svarner@roundhillva.org
Rural Retreat* (Wythe County)	Ms. Monica Patton 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 Deputy Treasurer	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)	Mr. Thomas Unsworth Town Clerk	434/286-9267 tunsworth@scottsville.org
Shenandoah (Page County)	Ms. Christi McCoy Systems Manager	540/652-8164 cmccoy@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 Bigelow Director of Finance	434/447-3191 kbigelow@southhillva.org
Stanardsville (Greene County)	Ms. Doris J. Comer Town Clerk	434/990-6511
Stanley (Page County)	Mr. Leon Stout Treasurer	540/778-3454 ext. 31 lstout@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. Emily Ritenour Tax Clerk	540/465-9197 eritenour@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 tgitownoffice@yahoo.com
Tappahannock (Essex County)	Mr. James Sydnor Town Manager	804/443-3336 jsydnor@tappahannock-va.gov
Tazewell (Tazewell County)	Ms. Leeanne Regon Treasurer	276/988-2501 taztreasurer@taztown.org
The Plains (Fauquier County)	Ms. Nancy E. Brady Town Clerk/Treasurer	540/364-4945 theplainstreasurer@netzero.com
Timberville (Rockingham County)	Ms. Melinda Cleaver Town Clerk/Treasurer	540/896-7058 clerktreasurer@townoftimberville.com
Toms Brook* (Shenandoah County)	Ms. Lisa Currie Mayor	540/436-8000 mayor@tomsbrookva.net
Troutdale (Botetourt County)	Ms. Carla Plummer Treasurer	276/677-3272 cplummer2008@alumni.ehc.edu

^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)		
Troutville (Botetourt County)	Ms. Carol Lemons Treasurer	276/677-3272 tville@rbnet.com
Urbanna (Middlesex County)	Ms. Michele Hutton Treasurer	804/758-2613 m.hutton@urbannava.gov
Victoria (Lunenburg County)	Ms. Diane Harding Treasurer	434/696-2343 clerkvic@yahoo.com
Vienna* (Fairfax County)	Ms. Marion Serfass Director of Finance	703/255-6322 mserfass@viennava.gov
Vinton (Roanoke County)	Ms. Anne Cantrell Director of Finance	540/983-0608 ext. 7012 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 chuffman@warrentonva.gov
Warsaw* (Richmond County)	Ms. Julia Blackley-Rice Treasurer	804/333-3737 jblackleyrice@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 Stephens Treasurer	276/223-3333 ttmikes@wytheville.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 C

Percentage Share of Total Local Taxes from Specific Sources, FY 2018

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2018*

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									
Cities															
Alexandria	100	70.2	1.1	7.9	0.0	0.0	5.1	1.9	5.4	0.0					
Bristol	100	42.4	1.1	9.5	1.9	0.0	13.0	0.7	4.4	0.0					
Buena Vista	100	54.4	3.8	16.5	4.7	0.0	5.2	5.0	2.4	0.0					
Charlottesville	100	53.9	1.1	5.7	1.9	0.0	9.7	3.9	6.9	0.0					
Chesapeake	100	56.8	2.1	12.6	0.6	0.0	8.7	2.3	5.8	0.0					
Colonial Heights	100	44.7	1.1	6.7	0.3	0.0	17.8	2.2	6.9	0.0					
Covington	100	17.9	17.2	9.1	24.8	0.0	10.3	3.3	4.1	0.0					
Danville	100	33.5	0.7	13.2	3.0	0.0	16.9	1.9	9.6	0.0					
Emporia	100	25.7	1.7	10.5	3.6	0.0	15.8	3.3	6.5	0.0					
Fairfax	100	60.6	1.3	7.7	0.0	0.0	10.8	1.5	8.0	0.0					
Falls Church	100	70.5	0.5	7.8	0.0	0.0	6.3	1.9	5.5	0.1					
Franklin	100	42.5	0.6	12.9	0.2	0.0	14.3	4.2	7.5	0.0					
Fredericksburg	100	41.2	1.3	11.2	0.2	0.0	14.8	2.3	8.2	0.0					
Galax	100	30.3	1.0	8.6	7.7	0.0	19.5	1.6	8.4	0.0					
Hampton	100	57.5	1.8	10.6	1.1	0.0	6.3	2.1	5.3	0.0					
Harrisonburg	100	38.4	0.5	11.2	2.6	0.0	15.2	2.1	7.7	0.0					
Hopewell	...	...	...	...	...	...	...	...	...	...
Lexington	100	52.7	2.0	7.7	0.0	0.0	9.5	2.8	5.2	0.0					
Lynchburg	100	43.9	1.9	11.0	3.9	0.0	11.6	3.6	7.0	0.0					
Manassas	100	67.0	1.8	8.3	4.7	0.0	6.9	0.6	3.5	0.0					
Manassas Park	100	72.7	1.3	9.3	0.1	0.0	6.4	2.5	2.8	0.1					
Martinsville	100	41.0	1.6	11.6	0.8	0.0	12.0	4.0	12.1	0.1					
Newport News	100	52.2	1.9	12.6	6.3	0.0	7.4	2.1	5.0	0.0					
Norfolk	100	50.3	2.2	10.7	1.4	0.0	7.5	4.9	6.6	0.1					
Norton	100	28.8	3.8	5.0	1.6	0.0	21.5	1.8	11.0	0.0					
Petersburg	...	...	...	...	...	...	...	...	...	...
Poquoson	100	75.3	1.1	12.1	0.0	0.0	3.0	1.4	2.0	0.0					
Portsmouth	100	59.2	3.1	12.4	0.7	0.0	4.8	5.2	4.3	0.0					
Radford	100	53.8	1.8	7.2	2.1	1.8	8.1	4.7	4.0	0.4					
Richmond	100	52.7	1.9	12.2	2.8	0.0	6.1	3.7	7.4	0.0					
Roanoke	100	44.4	2.7	10.9	1.6	0.0	11.2	5.0	7.3	0.3					
Salem	100	42.7	1.0	12.4	5.4	0.0	12.1	2.1	9.2	0.3					
Staunton	100	47.7	2.1	13.8	1.4	0.0	10.7	3.0	5.8	0.0					
Suffolk	100	60.0	2.5	11.6	1.1	0.0	6.4	2.8	4.4	0.0					
Virginia Beach	100	59.0	1.0	10.8	0.0	0.0	6.7	2.7	5.1	0.2					
Waynesboro	100	41.3	2.5	10.1	3.1	0.0	15.7	2.9	6.2	0.0					
Williamsburg	100	32.4	1.0	2.3	4.1	0.0	14.4	0.9	6.3	0.4					
Winchester	100	39.4	1.1	14.6	2.4	0.0	13.4	3.0	9.2	0.7					
Total cities	100	55.5	1.7	10.7	1.6	0.0	8.0	2.9	6.0	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 2018* (continued)

Locality	Motor Vehicle License (Decal)		Bank Franchise		Recordation and Wills (Legal Documents)		Cigarette and Tobacco		Admission		Transient Occupancy (Lodging)		Restaurant (Meals)		Natural Resource		Other Local Taxes	
Cities																		
Alexandria	0.6		0.6		1.2		0.4		0.1		2.2		2.9		0.0		0.1	
Bristol	0.9		1.4		0.7		1.5		0.4		4.3		17.8		0.0		0.0	
Buena Vista	2.2		0.8		0.4		0.0		0.0		0.2		4.2		0.0		0.0	
Charlottesville	0.8		1.1		0.2		0.6		0.0		4.3		9.8		0.0		0.0	
Chesapeake	1.4		0.3		0.7		0.9		0.2		1.2		5.7		0.0		0.5	
Colonial Heights	1.2		1.0		0.0		0.0		0.0		2.7		15.4		0.0		0.0	
Covington	1.5		1.9		0.2		0.8		0.0		0.1		8.5		0.0		0.2	
Danville	2.5		1.8		0.3		0.0		0.0		2.0		14.7		0.0		0.0	
Emporia	1.1		1.6		0.2		0.0		0.0		12.4		17.7		0.0		0.0	
Fairfax	0.7		2.3		0.4		0.7		0.0		0.6		5.5		0.0		0.0	
Falls Church	0.5		0.6		0.7		0.4		0.0		0.8		4.5		0.0		0.0	
Franklin	1.4		0.5		0.4		2.3		0.0		1.3		11.7		0.0		0.2	
Fredericksburg	0.6		1.1		0.6		0.6		0.6		2.0		15.0		0.0		0.3	
Galax	1.0		1.8		0.0		0.0		0.1		1.4		18.3		0.0		0.4	
Hampton	1.8		0.3		0.3		1.8		0.5		1.6		8.7		0.0		0.1	
Harrisonburg	1.4		0.9		0.5		0.6		0.2		3.3		15.2		0.0		0.2	
Hopewell	...		...		...		...		...		...		...		...		...
Lexington	0.0		1.3		0.5		0.0		0.0		4.9		13.2		0.0		0.2	
Lynchburg	1.3		0.6		0.5		0.7		0.6		2.0		11.2		0.0		0.0	
Manassas	0.8		0.6		0.5		0.7		0.0		0.2		4.1		0.0		0.3	
Manassas Park	1.6		0.1		0.7		0.7		0.0		0.0		1.7		0.0		0.0	
Martinsville	2.1		2.2		0.3		1.1		0.0		0.1		11.0		0.0		0.0	
Newport News	1.2		0.3		0.4		1.3		0.3		1.2		7.5		0.0		0.2	
Norfolk	1.1		0.7		0.5		1.7		1.0		2.5		8.7		0.0		0.0	
Norton	1.2		0.7		0.3		2.3		0.0		2.0		19.7		0.4		0.0	
Petersburg	...		...		...		...		...		...		...		...		...
Poquoson	0.0		0.2		0.9		0.4		0.0		0.0		3.3		0.0		0.4	
Portsmouth	1.6		0.3		0.7		2.0		0.1		0.5		5.1		0.0		0.0	
Radford	1.7		1.8		1.3		0.5		0.0		1.4		9.3		0.0		0.0	
Richmond	1.3		1.8		0.2		0.0		0.6		1.8		7.4		0.0		0.1	
Roanoke	1.5		0.9		0.6		1.1		0.5		2.8		8.7		0.0		0.4	
Salem	1.0		0.8		0.6		1.3		0.5		2.1		8.3		0.0		0.2	
Staunton	0.0		1.2		0.6		1.0		0.0		1.8		10.7		0.0		0.1	
Suffolk	1.4		0.4		1.1		1.1		0.2		1.0		5.9		0.0		0.1	
Virginia Beach	1.2		0.4		0.0		1.2		0.7		3.8		7.0		0.0		0.2	
Waynesboro	1.2		0.9		0.4		0.9		0.0		2.1		12.4		0.0		0.1	
Williamsburg	0.0		1.1		1.2		0.5		0.0		13.7		21.6		0.0		0.2	
Winchester	0.6		1.1		0.4		0.8		0.2		1.4		11.7		0.0		0.0	
Total cities	1.1		0.7		0.5		0.9		0.4		2.2		7.5		0.0		0.2	

* 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 2018* (continued)

Locality	Total ^a	Real		Public Service		Personal	Machinery and Tools	Merchants' Capital	Local Sales and Use	Consumer Utility	Business License ^b	Franchise License
		Property		Property	Corporation							
Counties												
Accomack	100	51.9		8.8		15.8	6.4	0.0	9.6	3.0	0.1	0.1
Albemarle	100	63.0		1.4		12.4	0.3	0.0	7.2	2.0	5.5	0.1
Alleghany	100	38.9		6.7		12.2	28.2	0.0	4.2	2.6	1.9	0.0
Amelia	100	52.4		2.4		26.2	0.5	0.0	7.7	2.3	2.7	0.0
Amherst	100	47.6		2.6		20.7	7.8	1.0	9.0	2.8	1.2	0.0
Appomattox	100	50.6		4.5		30.2	0.5	1.1	7.4	2.1	0.0	0.1
Arlington	100	70.2		0.9		7.7	0.0	0.0	3.9	1.2	5.8	0.0
Augusta	100	54.6		3.6		15.7	5.3	0.0	7.5	2.4	5.0	0.4
Bath	100	28.3		47.6		1.0	0.0	0.0	5.7	0.1	0.0	0.0
Bedford	100	58.2		2.2		19.4	5.0	0.0	7.9	1.2	0.0	0.5
Bland	100	48.7		8.1		19.2	4.3	4.3	6.8	3.0	0.0	0.5
Botetourt	100	56.5		6.4		13.4	7.6	0.0	5.8	1.2	1.9	0.1
Brunswick	100	40.3		29.1		16.6	3.9	0.0	5.5	1.8	0.0	0.1
Buchanan	100	24.3		1.5		7.2	16.5	0.2	4.7	1.5	0.0	0.1
Buckingham	100	47.5		21.8		18.2	1.3	1.2	4.6	2.1	0.0	0.4
Campbell	100	39.8		4.0		21.9	12.1	0.0	10.4	2.1	4.5	0.0
Caroline	100	52.2		8.5		22.3	1.0	0.0	5.5	1.6	2.0	0.0
Carroll	100	59.1		3.6		15.6	3.5	0.8	7.0	2.9	0.0	0.0
Charles City	100	60.5		10.5		19.6	1.5	0.3	5.0	1.5	0.0	0.2
Charlotte	100	49.8		5.1		29.0	3.6	0.3	5.8	2.3	0.0	0.0
Chesterfield	100	63.2		2.6		13.4	0.9	0.0	9.2	1.5	3.9	0.0
Clarke	100	66.5		2.2		21.9	0.7	0.0	4.0	1.7	0.1	0.0
Craig	100	66.8		2.2		19.6	1.2	0.3	3.8	2.7	0.0	0.1
Culpeper	100	46.5		2.4		35.8	2.3	0.0	9.6	1.2	0.0	0.0
Cumberland	100	57.5		9.9		20.0	1.6	0.0	4.8	1.8	1.3	0.0
Dickenson	100	35.1		2.6		6.4	11.3	0.4	3.2	1.4	0.0	0.3
Dinwiddle	100	47.8		4.9		24.4	7.7	0.0	5.2	1.6	2.9	0.0
Essex	100	65.6		2.1		17.8	0.5	0.4	9.9	1.3	0.0	0.0
Fairfax	100	74.3		1.4		10.0	0.0	0.0	5.1	1.3	4.6	0.1
Fauquier	100	70.7		4.0		14.8	0.3	0.0	5.6	1.1	1.0	0.0
Floyd	100	65.3		2.5		17.5	1.3	0.5	6.3	2.9	0.0	0.2
Fluvanna	100	60.1		14.1		16.3	0.0	0.0	4.7	1.5	0.0	0.0
Franklin	100	60.9		1.7		17.9	1.5	1.2	8.0	1.7	0.0	0.4
Frederick	100	41.9		1.9		25.5	5.6	0.0	9.8	2.6	5.0	0.0
Giles	100	40.3		4.1		14.0	27.8	1.3	8.3	1.4	0.0	0.0
Gloucester	100	59.1		2.0		17.5	0.5	0.0	9.1	1.7	3.4	0.0
Goochland	100	56.2		1.7		25.1	1.0	0.0	7.0	1.1	2.1	0.0
Grayson	100	64.7		2.0		19.8	3.2	0.5	3.6	2.7	0.0	0.0
Greene	100	60.5		2.1		17.2	0.7	0.0	7.8	1.8	2.7	0.0
Greensville	100	33.1		17.6		16.7	9.8	0.0	10.0	2.5	4.1	0.3
Halifax	100	38.1		16.4		21.6	4.2	0.0	8.9	3.1	0.9	0.1
Hanover	100	60.0		2.8		19.0	1.0	0.7	12.2	1.1	0.4	0.3
Henrico	100	53.8		1.7		14.1	0.1	0.0	11.4	0.5	5.9	0.0
Henry	100	39.7		2.5		11.6	13.7	0.0	10.8	7.4	4.3	0.0
Highland	100	78.4		2.8		10.2	0.0	0.1	3.3	2.3	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 2018* (continued)

Locality	Motor Vehicle License (Decal)		Bank Franchise		Recordation and Wills (Legal Documents)		Cigarette and Tobacco		Transient Occupancy (Lodging)		Restaurant (Meals)		Natural Resource		Other Local Taxes	
Counties																
Accomack	1.5	0.1	0.9	0.0	0.0	0.0	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.1		
Albemarle	1.7	0.5	0.8	0.0	0.0	0.0	0.0	0.0	1.2	3.6	0.0	0.0	0.0	0.3		
Alleghany	2.1	0.0	0.3	0.0	0.0	0.0	0.0	0.0	1.0	1.9	0.0	0.0	0.0	0.0		
Amelia	3.5	0.6	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4		
Amherst	2.5	0.4	0.8	0.0	0.0	0.0	0.0	0.0	0.2	3.3	0.0	0.0	0.0	0.0		
Appomattox	2.6	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3		
Arlington	0.5	0.4	0.6	0.2	0.0	0.0	0.0	0.0	2.3	3.7	0.0	0.0	0.0	2.6		
Augusta	0.0	0.4	1.0	0.0	0.0	0.0	0.0	0.0	0.9	3.3	0.0	0.0	0.0	0.1		
Bath	0.5	0.3	3.2	0.0	0.0	0.0	0.0	0.0	7.3	6.0	0.0	0.0	0.0	0.0		
Bedford	0.0	0.5	1.5	0.0	0.0	0.0	0.0	0.0	1.2	2.3	0.0	0.0	0.0	0.0		
Bland	1.9	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.3	1.9	0.0	0.0	0.0	0.5		
Botetourt	1.4	0.3	0.8	0.0	0.0	0.0	0.0	0.0	1.1	3.0	0.0	0.0	0.0	0.3		
Brunswick	1.7	0.1	0.8	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0		
Buchanan	0.0	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	41.8	0.0	1.8		
Buckingham	2.1	0.3	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Campbell	3.2	0.6	0.8	0.0	0.0	0.0	0.0	0.0	0.4	0.2	0.0	0.0	0.0	0.0		
Caroline	2.6	0.2	0.7	0.0	0.0	0.0	0.0	0.0	0.4	3.0	0.0	0.0	0.0	0.0		
Carroll	2.8	0.1	0.6	0.0	0.0	0.0	0.0	0.0	1.3	2.2	0.0	0.0	0.0	0.4		
Charles City	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4		
Charlotte	3.1	0.0	0.7	0.0	0.0	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	0.0	0.0	0.1		
Clarke	1.6	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0		
Craig	0.1	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.4	2.0	0.0	0.0	0.0	0.3		
Culpeper	1.1	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Cumberland	2.4	0.2	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Dickenson	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	38.8	0.0	0.1		
Dinwiddle	1.5	0.5	0.5	0.0	0.0	0.0	0.0	0.0	0.3	2.3	0.0	0.0	0.0	0.5		
Essex	2.2	0.0	0.1	0.0	0.0	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	0.0	0.0	0.1		
Fauquier	1.2	0.1	1.1	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0		
Floyd	2.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.2		
Fluvanna	2.1	0.2	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Franklin	3.4	0.4	0.9	0.0	0.0	0.0	0.0	0.0	0.2	1.9	0.0	0.0	0.0	0.0		
Frederick	1.8	0.4	1.3	0.0	0.0	0.0	0.0	0.0	0.5	3.7	0.0	0.0	0.0	0.0		
Giles	1.2	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.3		
Gloucester	0.0	0.7	1.0	0.0	0.0	0.0	0.0	0.0	0.4	4.5	0.0	0.0	0.0	0.0		
Goochland	2.0	2.4	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2		
Grayson	2.0	0.1	0.9	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.3		
Greene	1.8	0.3	1.0	0.0	0.0	0.0	0.0	0.0	1.0	3.0	0.0	0.0	0.0	0.0		
Greensville	1.6	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.7	2.7	0.0	0.0	0.0	0.4		
Halifax	2.7	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.7	0.8	0.0	0.0	0.0	1.9		
Hanover	0.0	0.5	1.3	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0		
Henrico	1.2	3.0	0.7	0.0	0.0	0.0	0.0	0.0	2.3	4.9	0.0	0.0	0.0	0.3		
Henry	2.3	0.8	0.6	0.0	0.0	0.0	0.0	0.0	0.3	5.8	0.0	0.0	0.0	0.0		
Highland	1.6	0.4	0.6	0.0	0.0	0.0	0.0	0.0	0.3	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.

Appendix C: Percentage Share of Total Local Taxes from Specific Sources, FY 2018* (continued)

Locality	Total ^a	Real Property	Public Service Corporation		Personal Property	Machinery and Tools	Merchants' Capital	Local Sales and Use	Consumer Utility	Business License ^b	Franchise License
			Property	Property							
Counties (continued)											
Isle of Wight	100	58.4	2.4	15.8	13.1	0.0	3.9	1.5	1.4	0.0	
James City	100	61.4	1.3	14.1	3.7	0.0	6.7	0.0	4.4	0.4	
King & Queen	100	62.0	2.2	22.7	3.7	0.6	2.5	2.5	0.3	0.0	
King George	100	54.6	5.2	18.0	0.5	0.0	7.1	0.8	3.9	0.0	
King William	100	59.2	2.2	16.6	8.1	0.0	4.7	1.1	2.5	0.0	
Lancaster	100	78.8	1.9	7.7	0.0	0.6	8.6	0.0	0.0	0.0	
Lee	100	51.7	5.0	18.5	3.1	0.6	11.0	3.8	0.0	0.0	
Loudoun	100	60.5	2.0	24.2	0.1	0.0	5.2	0.8	2.6	0.0	
Louisa	100	49.2	26.0	11.9	0.5	0.8	5.3	1.0	0.3	0.0	
Lunenburg	100	47.9	3.5	29.7	4.4	1.1	5.9	2.5	0.0	0.0	
Madison	100	62.1	1.8	18.9	0.5	1.4	5.8	2.2	0.0	0.1	
Mathews	100	69.9	0.5	17.4	0.7	0.0	3.7	1.1	1.1	0.0	
Mecklenburg	100	28.0	2.3	59.0	1.1	0.8	6.1	0.9	0.0	0.0	
Middlesex	100	70.6	1.6	13.6	0.0	0.0	6.0	1.3	0.9	0.0	
Montgomery	100	67.3	3.1	13.4	2.8	1.3	9.2	0.8	0.0	0.0	
Nelson	100	64.7	3.1	14.4	0.3	0.0	5.6	1.8	0.1	0.3	
New Kent	100	65.8	3.4	16.0	0.6	0.0	5.0	0.9	2.2	0.0	
Northampton	100	71.2	2.1	11.9	0.5	0.0	6.1	1.6	0.2	0.0	
Northumberland	100	75.2	1.4	13.3	0.9	0.2	3.4	1.6	0.0	0.0	
Nottoway	100	51.4	5.9	22.5	1.3	0.0	13.6	1.7	2.4	0.0	
Orange	100	63.8	1.5	19.0	1.6	0.5	6.8	1.5	0.0	0.0	
Page	100	54.3	4.4	25.0	1.9	0.0	6.5	0.1	0.7	0.0	
Patrick	100	60.6	3.0	14.5	4.5	0.0	7.7	2.8	0.0	0.1	
Pittsylvania	100	54.7	6.1	17.8	4.2	0.9	5.3	2.9	0.0	0.1	
Powhatan	100	66.4	2.0	18.0	0.8	0.0	7.2	1.5	0.2	0.5	
Prince Edward	100	46.0	3.1	24.5	0.4	2.7	16.9	1.8	0.0	0.4	
Prince George	100	52.7	3.9	20.0	3.1	0.0	6.3	2.1	4.1	0.0	
Prince William	100	70.4	2.3	13.5	0.1	0.0	6.8	1.5	2.8	0.2	
Pulaski	100	50.3	2.9	15.1	10.7	0.1	9.2	1.8	2.2	0.0	
Rappahannock	100	75.9	2.5	12.1	0.0	0.0	3.4	1.2	0.0	0.2	
Richmond	100	58.1	5.9	17.2	0.2	0.6	13.2	1.3	0.0	0.0	
Roanoke	100	62.3	2.2	12.9	1.1	0.0	7.0	2.6	4.6	0.4	
Rockbridge	100	54.4	4.2	15.9	1.2	0.0	7.9	1.7	2.6	0.0	
Rockingham	100	57.8	2.3	17.0	9.7	1.4	6.3	1.1	0.3	0.0	
Russell	100	47.2	11.5	19.2	4.5	0.2	9.5	2.7	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 2018* (continued)

Locality	Motor Vehicle License (Decal)		Bank Franchise		Recordation and Wills (Legal Documents)		Cigarette and Tobacco		Admission		Transient Occupancy (Lodging)		Restaurant (Meals)		Natural Resource		Other Local Taxes	
Counties (continued)																		
Isle of Wight	1.7		0.0		0.7		0.0		0.0		0.1		0.7		0.0		0.2	
James City	0.1		0.0		0.8		0.0		0.0		2.3		4.5		0.0		0.3	
King & Queen	2.9		0.1		0.6		0.0		0.0		0.0		0.0		0.0		0.0	
King George	1.8		0.7		0.9		0.0		0.0		0.7		3.8		0.0		1.9	
King William	2.1		0.5		1.1		0.0		0.0		0.0		1.9		0.0		0.0	
Lancaster	1.0		0.2		0.9		0.0		0.0		0.0		0.0		0.0		0.2	
Lee	5.1		0.8		0.5		0.0		0.0		0.0		0.0		0.1		0.0	
Loudoun	0.5		0.4		0.8		0.0		0.0		0.5		0.0		0.0		2.3	
Louisa	2.0		0.0		0.9		0.0		0.0		0.3		1.7		0.0		0.0	
Lunenburg	3.3		0.0		1.3		0.0		0.0		0.0		0.0		0.0		0.3	
Madison	2.5		0.7		0.7		0.0		0.0		0.8		2.6		0.0		0.0	
Mathews	2.1		0.7		0.8		0.0		0.0		0.0		1.7		0.0		0.3	
Mecklenburg	1.0		0.0		0.5		0.0		0.0		0.1		0.0		0.0		0.1	
Middlesex	1.6		0.7		1.6		0.0		0.0		0.0		2.1		0.0		0.3	
Montgomery	0.7		0.1		1.0		0.0		0.0		0.0		0.3		0.0		0.0	
Nelson	2.6		0.4		0.8		0.0		0.0		2.0		3.9		0.0		0.0	
New Kent	1.7		0.2		1.4		0.0		0.0		0.1		2.6		0.0		0.0	
Northampton	1.6		0.2		0.8		0.0		0.0		2.3		1.6		0.0		0.0	
Northumberland	1.7		1.2		0.8		0.0		0.0		0.0		0.0		0.0		0.3	
Northway	0.0		0.0		0.8		0.0		0.0		0.0		0.0		0.0		0.3	
Orange	2.2		0.2		1.1		0.0		0.0		0.1		1.6		0.0		0.0	
Page	1.8		0.0		0.7		0.0		0.0		3.4		1.1		0.0		0.0	
Patrick	3.1		0.3		0.7		0.0		0.0		2.6		0.0		0.0		0.4	
Pittsylvania	5.2		0.2		0.7		0.0		0.0		0.0		1.7		0.0		0.5	
Powhatan	2.4		0.0		0.9		0.0		0.0		0.0		0.0		0.0		0.1	
Prince Edward	2.8		0.0		1.2		0.0		0.0		0.0		0.0		0.0		0.0	
Prince George	2.4		0.3		0.9		0.0		0.0		1.7		2.5		0.0		0.0	
Prince William	0.9		0.2		0.8		0.0		0.0		0.4		0.0		0.0		0.1	
Pulaski	1.6		0.1		0.5		0.0		0.0		1.0		4.3		0.0		0.3	
Rappahannock	1.4		0.6		0.9		0.0		0.0		0.4		1.5		0.0		0.0	
Richmond	2.5		0.0		0.7		0.0		0.0		0.0		0.0		0.0		0.2	
Roanoke	1.6		0.6		0.8		0.0		0.1		0.9		3.1		0.0		0.0	
Rockbridge	1.6		0.5		0.7		0.0		0.0		4.8		4.5		0.0		0.0	
Rockingham	1.3		0.1		1.0		0.0		0.0		0.3		1.2		0.0		0.0	
Russell	0.1		0.1		0.1		0.0		0.0		0.0		0.0		3.7		1.1	

* 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 2018* (continued)

Locality	Total ^a	Public Service					Local Sales and Use	Consumer Utility	Business License ^b	Franchise License
		Real Property	Public Service Corporation Property	Personal Property	Machinery and Tools	Merchants' Capital				
Counties (continued)										
Scott	100	62.7	6.8	9.1	1.1	1.5	10.8	2.9	0.0	0.5
Shenandoah	100	54.2	3.4	24.0	6.1	0.7	7.3	1.5	0.0	0.1
Smyth	100	51.8	5.7	15.7	7.9	1.4	10.6	2.6	0.0	0.0
Southampton	100	51.9	6.7	18.8	9.6	1.4	4.1	2.3	1.0	0.0
Spotsylvania	100	57.7	1.5	20.3	0.3	0.0	8.5	1.2	2.2	0.4
Stafford	100	65.0	1.7	14.7	0.0	0.5	5.7	2.8	0.0	0.1
Surry	100	29.2	61.1	6.2	0.0	0.0	2.1	0.0	0.5	0.0
Sussex	100	45.6	7.0	24.3	10.0	0.6	8.3	0.9	0.4	0.0
Tazewell	100	46.2	3.7	17.8	5.7	2.5	14.7	2.7	0.0	0.1
Warren	100	52.1	11.1	20.1	2.5	0.0	6.7	1.3	1.4	0.0
Washington	100	53.6	3.5	15.8	6.2	0.0	14.5	2.4	0.0	0.4
Westmoreland	100	67.7	1.8	18.8	1.0	0.2	3.9	1.6	0.0	0.3
Wise	100	36.2	26.0	16.3	3.0	3.0	8.0	1.4	0.0	0.1
Wythe	100	43.8	5.9	16.7	7.8	1.7	15.0	2.8	0.0	0.0
York	100	60.4	3.1	12.3	0.1	0.0	8.2	0.2	5.7	0.0
Total counties	100	64.6	2.6	14.6	1.2	0.1	6.4	1.3	3.4	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 2018* (continued)

Locality	Motor Vehicle License (Decal)		Bank Franchise		Recordation and Wills (Legal Documents)		Cigarette and Tobacco		Admission		Transient Occupancy (Lodging)		Restaurant (Meals)		Natural Resource		Other Local Taxes	
Counties (continued)																		
Scott	3.2		0.6		0.7		0.0		0.0		0.0		0.0		0.0		0.0	
Shenandoah	1.8		0.0		0.7		0.0		0.0		0.3		0.0		0.0		0.0	
Smyth	2.3		0.0		0.6		0.0		0.0		0.3		0.0		0.0		1.0	
Southampton	2.2		0.1		0.8		0.0		0.0		0.1		0.8		0.0		0.3	
Spotsylvania	1.5		0.4		1.0		0.0		0.0		0.7		4.3		0.0		0.0	
Stafford	1.0		0.2		1.1		0.0		0.0		0.8		3.4		0.0		2.9	
Surry	0.6		0.0		0.3		0.0		0.0		0.0		0.0		0.0		0.1	
Sussex	2.0		0.0		0.0		0.0		0.0		0.5		0.0		0.0		0.4	
Tazewell	0.1		0.2		0.6		0.0		0.0		0.6		0.0		5.1		0.0	
Warren	1.5		0.0		1.1		0.0		0.0		0.3		1.7		0.0		0.1	
Washington	2.4		0.0		1.0		0.0		0.0		0.3		0.0		0.0		0.0	
Westmoreland	3.7		0.0		1.0		0.0		0.0		0.0		0.0		0.0		0.0	
Wise	0.0		0.1		0.4		0.0		0.0		0.2		0.0		5.1		0.3	
Wythe	1.5		0.2		0.7		0.0		0.0		0.8		3.1		0.0		0.0	
York	1.4		0.3		1.2		0.0		0.0		4.3		2.7		0.0		0.0	
Total counties	1.1		0.5		0.8		0.1		0.0		0.9		1.2		0.2		0.7	

* 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 2018* (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				
Large towns										
Abingdon	100	23.4	0.8	4.7	0.3	0.0	5.5	0.9	9.3	0.9
Ashland	100	11.8	0.6	7.6	0.2	0.0	9.1	2.6	8.7	0.0
Bedford	100	39.6	0.7	2.5	0.0	0.0	5.6	0.0	0.6	0.0
Berryville	100	39.5	0.5	11.1	6.6	0.0	8.1	4.2	9.2	0.0
Big Stone Gap	100	32.6	1.7	4.2	0.0	0.0	8.0	4.7	11.1	0.0
Blacksburg	100	35.0	1.1	0.0	0.0	0.0	6.6	4.2	11.6	2.4
Blackstone	100	19.7	0.5	4.8	0.3	0.0	11.2	0.9	9.8	0.0
Bluefield	100	17.9	0.8	3.9	0.5	0.0	9.2	3.0	15.6	0.2
Bridgewater	100	15.8	0.3	10.7	0.0	0.0	8.4	15.8	9.3	0.0
Broadway	100	18.4	0.3	10.7	2.1	0.0	17.3	6.6	6.9	0.0
Christiansburg	100	16.6	0.4	3.9	1.5	0.0	9.5	3.0	12.2	0.6
Clifton Forge	100	18.9	2.4	16.0	0.3	0.0	7.9	10.6	13.1	0.0
Colonial Beach	100	66.9	0.8	8.4	0.0	0.0	4.4	2.1	2.7	0.0
Culpeper	100	13.7	0.4	15.2	1.5	0.0	14.2	0.5	9.0	0.0
Dumfries	100	27.0	0.6	0.0	0.0	0.0	12.4	5.9	10.4	1.9
Farmville	100	9.3	0.5	2.9	0.0	0.0	5.1	5.3	20.7	0.4
Front Royal	100	24.4	0.4	4.4	0.0	0.0	14.1	2.9	11.2	0.8
Herndon	100	42.6	1.3	0.0	0.0	0.0	7.0	3.1	22.2	0.0
Leesburg	100	37.7	0.6	4.9	0.0	0.0	14.5	3.8	10.3	0.7
Luray	100	36.7	1.7	3.6	1.6	0.0	5.7	2.1	8.9	1.0
Marion	100	14.8	0.8	2.9	1.1	0.0	6.2	3.3	16.4	0.2
Orange	100	21.1	1.1	5.7	0.0	0.0	7.3	8.0	0.1	0.0
Pulaski	100	29.4	1.3	3.3	13.8	0.0	11.4	4.1	8.2	0.1
Purcellville	100	38.1	0.5	5.6	0.0	0.0	12.8	2.5	8.9	0.1
Richlands	100	18.7	1.2	0.6	0.0	0.0	15.3	6.4	17.7	0.0
Rocky Mount	100	13.8	0.6	5.9	3.2	0.0	4.4	7.7	15.3	0.0
Smithfield	100	29.5	0.5	9.0	2.6	0.0	6.0	3.3	6.6	0.0
South Boston	100	17.2	1.2	10.4	0.1	0.0	7.4	7.1	10.1	0.2
South Hill	100	21.9	1.0	5.8	4.4	0.0	5.3	3.0	13.8	0.0
Strasburg	100	25.8	0.9	10.3	9.9	0.0	10.2	4.3	3.5	0.3
Tazewell	100	26.1	1.3	5.3	0.0	0.0	11.8	0.7	9.8	0.0
Vienna	100	50.9	0.5	0.0	0.0	0.0	6.9	3.3	10.7	2.2
Vinton	100	7.1	0.3	5.5	1.8	0.0	30.1	9.0	10.6	1.4
Warrenton	100	9.4	0.1	5.1	0.0	0.0	8.3	5.9	23.6	0.2
West Point	100	32.5	1.8	7.6	42.7	0.0	4.6	1.6	2.6	0.0
Wise	100	20.8	0.7	4.9	0.0	0.0	3.5	3.3	13.0	0.2
Woodstock	100	21.3	0.6	7.5	0.0	0.0	6.4	2.3	9.8	0.0
Wytheville	100	14.1	0.7	1.7	1.4	0.0	6.8	2.6	13.9	0.0
Total towns	100	29.1	0.8	4.5	2.0	0.0	9.2	3.6	11.9	0.6
Total cities and counties	100	61.9	2.3	13.4	1.3	0.1	6.9	1.8	4.2	0.1
Total cities, counties and large towns	100	61.4	2.3	13.3	1.3	0.1	7.0	1.8	4.3	0.1

Source: Derived from Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2017* (Richmond, April, 2018)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 2018* (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	
	Bank Franchise	Bank and Wills (Legal Documents)	Occupancy (Lodging)	Restaurant (Meals)			Other	Local Taxes				
Large towns												
Abingdon	1.6	6.3	0.0	0.0	3.1	0.0	33.7	9.5	0.0	0.0	0.0	0.0
Ashland	1.8	5.1	0.0	0.0	3.6	0.0	11.6	36.2	0.0	0.0	0.9	0.9
Bedford	0.0	7.4	0.0	0.0	6.7	0.0	1.5	35.4	0.0	0.0	0.0	0.0
Berryville	4.3	5.6	0.0	0.0	1.7	0.0	0.3	8.9	0.0	0.0	0.0	0.0
Big Stone Gap	2.3	4.3	0.0	0.0	2.0	0.0	0.2	27.9	1.0	0.0	0.0	0.0
Blacksburg	1.2	3.4	0.0	0.0	0.9	0.0	6.8	26.7	0.0	0.0	0.0	0.0
Blackstone	2.9	7.7	0.0	0.0	5.1	0.0	1.8	35.3	0.0	0.0	0.0	0.0
Bluefield	0.7	5.1	0.0	0.0	5.5	0.0	0.0	37.0	0.0	0.0	0.7	0.7
Bridgewater	3.7	7.3	0.0	0.0	0.8	0.0	0.0	26.4	0.0	0.0	1.6	1.6
Broadway	7.0	9.7	0.0	0.0	5.6	0.0	0.0	15.3	0.0	0.0	0.0	0.0
Christiansburg	3.0	4.1	0.0	0.0	2.4	0.0	8.1	34.7	0.0	0.0	0.0	0.0
Clifton Forge	3.3	6.5	0.0	0.0	0.9	0.0	0.7	19.5	0.0	0.0	0.0	0.0
Colonial Beach	1.6	1.3	0.0	0.0	1.4	0.0	1.1	9.4	0.0	0.0	0.0	0.0
Culpeper	0.0	3.6	0.0	0.0	1.4	0.4	4.2	35.9	0.0	0.0	0.0	0.0
Dumfries	2.0	1.4	0.0	0.0	5.5	0.0	9.1	22.3	0.0	0.0	1.5	1.5
Farmville	1.1	3.5	0.0	0.0	3.0	0.0	6.7	41.1	0.0	0.0	0.4	0.4
Front Royal	5.9	5.0	0.0	0.0	0.0	0.0	5.0	26.1	0.0	0.0	0.0	0.0
Herndon	1.8	1.6	0.0	0.0	1.1	0.0	8.9	8.8	0.0	0.0	1.7	1.7
Leesburg	2.5	3.5	0.0	0.0	2.3	0.0	2.4	15.7	0.0	0.0	1.0	1.0
Luray	1.7	5.9	0.0	0.0	3.8	0.0	6.4	20.3	0.0	0.0	0.5	0.5
Marion	2.7	5.1	0.0	0.0	3.2	0.0	3.9	38.7	0.0	0.0	0.9	0.9
Orange	3.0	6.5	0.0	0.0	2.8	0.0	6.1	38.3	0.0	0.0	0.0	0.0
Pulaski	2.3	3.6	0.0	0.0	2.7	0.0	0.6	17.8	0.0	0.0	1.3	1.3
Purcellville	1.9	3.9	0.0	0.0	2.4	0.0	0.0	23.2	0.0	0.0	0.0	0.0
Richlands	1.2	8.2	0.0	0.0	1.7	0.0	0.0	29.0	0.0	0.0	0.0	0.0
Rocky Mount	0.0	6.9	0.0	0.0	2.1	0.0	4.7	35.4	0.0	0.0	0.0	0.0
Smithfield	2.8	2.5	0.0	0.0	2.9	0.0	3.4	29.8	0.0	0.0	0.9	0.9
South Boston	2.5	4.9	0.0	0.0	0.0	0.0	3.6	34.0	0.0	0.0	1.5	1.5
South Hill	0.6	2.6	0.0	0.0	0.0	0.0	9.7	26.4	0.0	0.0	5.4	5.4
Strasburg	4.8	2.6	0.0	0.0	3.1	0.0	5.1	19.2	0.0	0.0	0.0	0.0
Tazewell	1.4	7.7	0.0	0.0	4.5	0.0	0.5	30.8	0.0	0.0	0.0	0.0
Vienna	1.9	5.3	0.0	0.0	1.1	0.0	0.0	13.3	0.0	0.0	3.9	3.9
Vinton	3.8	5.1	0.0	0.0	3.9	0.0	0.1	21.3	0.0	0.0	0.0	0.0
Warrenton	2.3	9.9	0.0	0.0	2.0	0.0	2.8	29.7	0.0	0.0	0.6	0.6
West Point	0.8	0.9	0.0	0.0	0.0	0.0	0.0	4.3	0.0	0.0	0.6	0.6
Wise	0.0	6.6	0.0	0.0	1.6	0.0	2.8	41.9	0.8	0.0	0.0	0.0
Woodstock	2.7	5.8	0.0	0.0	4.8	0.0	7.1	31.2	0.0	0.0	0.6	0.6
Wytheville	1.1	4.4	0.0	0.0	2.4	0.0	16.7	33.2	0.0	0.0	1.0	1.0
Total towns	2.0	4.2	0.0	0.0	2.1	0.0	5.6	23.5	0.0	0.0	0.9	0.9
Total cities and counties	1.1	0.6	0.7	0.7	0.3	0.1	1.3	3.1	0.2	0.2	0.5	0.5
Total cities, counties and large towns	1.1	0.7	0.7	0.7	0.4	0.1	1.4	3.4	0.2	0.2	0.5	0.5

Source: Derived from Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2017* (Richmond, April, 2018), 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, 2018

Locality	Population	Locality	Population	Locality	Population
Cities					
Alexandria	161,050	Harrisonburg	54,606	Roanoke	100,033
Bristol	16,877	Hopewell	22,767	Salem	25,704
Buena Vista	6,351	Lexington	7,362	Staunton	24,972
Charlottesville	49,281	Lynchburg	81,339	Suffolk	92,714
Chesapeake	243,868	Manassas	42,053	Virginia Beach	453,410
Colonial Heights	17,562	Manassas Park	16,528	Waynesboro	22,285
Covington	5,716	Martinsville	13,119	Williamsburg	15,183
Danville	40,590	Newport News	181,119	Winchester	28,282
Emporia	5,531	Norfolk	245,741	Total cities	2,579,853
Fairfax	24,552	Norton	3,908		
Falls Church	14,460	Petersburg	31,746		
Franklin	8,308	Poquoson	12,320		
Fredericksburg	28,387	Portsmouth	94,953		
Galax	6,587	Radford	18,041		
Hampton	135,629	Richmond	226,919		
Counties					
Accomack	32,769	Gloucester	37,194	Prince Edward	23,249
Albemarle	108,639	Goochland	23,176	Prince George	37,212
Alleghany	15,144	Grayson	15,330	Prince William	463,046
Amelia	12,995	Greene	19,959	Pulaski	34,183
Amherst	31,867	Greensville	11,473	Rappahannock	7,219
Appomattox	15,679	Halifax	34,647	Richmond	9,145
Arlington	241,031	Hanover	107,357	Roanoke	93,672
Augusta	75,254	Henrico	326,993	Rockbridge	22,539
Bath	4,429	Henry	51,438	Rockingham	81,422
Bedford	78,329	Highland	2,265	Russell	27,057
Bland	6,432	Isle of Wight	37,492	Scott	22,121
Botetourt	33,288	James City	75,837	Shenandoah	42,940
Brunswick	16,481	King and Queen	6,940	Smyth	30,475
Buchanan	21,576	King George	25,863	Southampton	17,851
Buckingham	16,952	King William	16,916	Spotsylvania	133,441
Campbell	55,425	Lancaster	10,979	Stafford	149,110
Caroline	30,292	Lee	23,994	Surry	6,584
Carroll	29,141	Loudoun	406,355	Sussex	11,473
Charles City	7,017	Louisa	36,021	Tazewell	41,973
Charlotte	12,021	Lunenburg	12,236	Warren	39,630
Chesterfield	346,357	Madison	13,278	Washington	53,992
Clarke	14,400	Mathews	8,704	Westmoreland	17,911
Craig	5,094	Mecklenburg	30,985	Wise	38,386
Culpeper	51,282	Middlesex	10,889	Wythe	28,650
Cumberland	9,820	Montgomery	99,433	York	68,725
Dickenson	14,516	Nelson	14,836	Total counties	5,937,832
Dinwiddie	28,502	New Kent	22,462	Total population	
Essex	10,780	Northampton	11,862	of Virginia	8,517,685
Fairfax	1,145,978	Northumberland	12,075		
Fauquier	70,150	Nottoway	15,659		
Floyd	15,643	Orange	35,582		
Fluvanna	26,692	Page	23,833		
Franklin	56,127	Patrick	17,790		
Frederick	87,776	Pittsylvania	61,640		
Giles	16,931	Powhatan	29,524		

Appendix D: Population Estimates for Virginia's Cities, Counties, and Towns, July 1, 2018 (continued)

Locality	Population	Locality	Population	Locality	Population
Towns*					
Abingdon	7,963	Dendron	248	Melfa	382
Accomac	487	Dillwyn	440	Middleburg	841
Alberta	275	Drakes Branch	502	Middle	1,382
Altavista	3,414	Dublin	2,595	Mineral	510
Amherst	2,185	Duffield	83	Monterey	138
Appalachia	1,566	Dumfries	5,234	Montross	388
Appomattox	1,792	Dungannon	298	Mount Crawford	456
Ashland	7,840	Eastville	165	Mount Jackson	2,107
Bedford	6,585	Edinburg	1,068	Narrows	1,964
Belle Haven	502	Elkton	2,881	Nassawadox	479
Berryville	4,342	Exmore	1,378	New Castle	151
Big Stone Gap	5,218	Farmville	7,872	New Market	2,248
Blacksburg	44,678	Fincastle *	341*	Newsoms	297
Blackstone	3,387	Floyd	439	Nickelsville	360
Bloxom	369	Fries	450	Occoquan	1,089
Bluefield	4,882	Front Royal	15,221	Onancock	1,215
Boones Mill	234	Gate City	1,877	Onley	502
Bowling Green	1,178	Glade Spring	1,430	Orange	5,049
Boyce	625	Glasgow	1,111	Painter	221
Boydton	410	Glen Lyn	100	Pamplin City	223
Boykins	526	Gordonsville	1,605	Parksley	814
Branchville	114	Goshen	370	Pearisburg	2,655
Bridgewater	6,106	Gretna	1,205	Pembroke	1,088
Broadway	3,941	Grottoes	2,839	Pennington Gap	1,733
Brodnax	274	Grundy	912	Phenix	214
Brookneal	1,100	Halifax	1,224	Pocahontas	359
Buchanan	1,171	Hallwood	200	Port Royal	205
Burkeville	405	Hamilton	635	Pound	937
Cape Charles	1,003	Haymarket	1,715	Pulaski	8,726
Capron	153	Haysi	474	Purcellville	10,025
Cedar Bluff	1,016	Herdson	24,545	Quantico	524
Charlotte Court House	515	Hillsboro	170	Remington	652
Chase City	2,226	Hillsville	2,653	Rich Creek	746
Chatham	1,438	Honaker	1,343	Richlands	5,265
Cheriton	451	Hurt	1,234	Ridgeway	700
Chilhowie	1,721	Independence	901	Rocky Mount	4,748
Chincoteague	2,879	Iron Gate	358	Round Hill	664
Christiansburg	22,505	Irvington	404	Rural Retreat	1,456
Claremont	338	Ivor	313	St. Charles	113
Clarksville	1,178	Jarratt	590	St. Paul	873
Cleveland	175	Jonesville	940	Saltville	1,925
Clifton	295	Keller	172	Saxis	234
Clifton Forge	3,508	Kenbridge	1,189	Scottsburg	127
Clinchco	301	Keysville	787	Scottsville	615
Clinchport	64	Kilmarnock	1,418	Shenandoah	2,339
Clintwood	1,304	La Crosse	576	Smithfield	8,441
Coeburn	1,877	Lawrenceville	1,034	South Boston	7,659
Colonial Beach	3,587	Lebanon	3,178	South Hill	4,365
Columbia		Leesburg	53,917	Stanardsville	386
Courtland	1,213	Louisa	1,702	Stanley	1,672
Craigsville	929	Lovettsville	2,106	Stephens City	2,041
Crewe	2,166	Luray	4,858	Stony Creek	180
Culpeper	18,619	McKenney	489	Strasburg	6,658
Damascus	789	Madison	243	Stuart	1,283
Dayton	1,625	Marion	5,634	Surry	220

* 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, 2018 (continued)

Locality	Population	Locality	Population	Locality	Population
Towns* (continued)					
Tangier	706	Vienna	16,556	West Point	3,261
Tappahannock	2,397	Vinton	8,096	White Stone	336
Tazewell	4,194	Virgilina	138	Windsor	2,746
The Plains	234	Wachapreague	223	Wise	2,959
Timberville	2,678	Wakefield	830	Woodstock	5,245
Toms Brook	272	Warrenton	9,937	Wytheville	7,941
Troutdale	167	Warsaw	1,489	Total towns	525,643
Troutville	430	Washington	125		
Urbanna	467	Waverly	1,971		
Victoria	1,616	Weber City	1,216		

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, 2018. Town estimates are derived from Census Bureau data. These figures are available from the Cooper Center. See: <https://demographics.coopercenter.org/virginia-population-estimates/>.

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