

**1999 TAX RATES IN VIRGINIA'S
CITIES, COUNTIES, AND TOWNS
QUESTIONNAIRE**

LOCALITY:

TAX YEAR: **1999**

INFORMATION FOR LAST YEAR'S *TAX RATES* (THE 1998 EDITION) WAS
PREPARED BY:

POSITION:

PHONE:

FAX:

ADDRESS:

EMAIL ADDRESS:

General Instructions on How to Fill Out This Questionnaire

This questionnaire shows in **bold type**, where space permits, the information your locality supplied to us for the 1998 edition of *Tax Rates* published in December 1998. A few answers that you may have provided have been reformatted so you will need to provide the information again. Please review the information for accuracy and completeness and write in any changes that are effective by the end of calendar year 1999. If a particular tax or fee is not applicable to your locality, please enter N/A (not applicable) in the appropriate space rather than leave a blank space. If we have something wrong, please correct it.

If there are no changes from the 1998 edition, please return the survey anyway and indicate that there are no changes. If your office lacks the information to complete some of the questions, please contact the appropriate office in your local government to obtain the necessary information or tell us who to contact.

Thank you for your cooperation in completing this questionnaire. If you have any questions contact John Knapp at the Weldon Cooper Center for Public Service. Phone: (804) 982 - 5604; FAX : (804) 982 - 5536; E-Mail: knapp@virginia.edu. If possible, please return the questionnaire by June 18.

Please make a copy for your files and return this questionnaire to:

**Business and Economics Section
UVA Weldon Cooper Center for Public Service
918 Emmet Street N., Suite 300
Charlottesville, Virginia 22903 - 4832**

A. Real Estate Taxes

1. General Information

Tax rate/\$100: _____ What is (are) the due date(s)? _____

If your locality imposes any district levies, please list them below or attach a separate sheet showing purpose, name of district, and rate (e.g., district taxes for sanitation, downtown service, fire/rescue, mosquito control, education, Gypsy Moth, etc.).

Does your locality prorate the real property tax on new buildings as permitted by §58.1-3292 of the *Code of Virginia*? Yes No

Does your locality have a full-time assessor on its staff? Yes No

How often does your locality conduct a general reassessment? _____

The last general reassessment became effective **January 1st** **July 1st** of what year? _____

Has your local government established a tax incremental financing fund to encourage development in certain areas as permitted by §58.1-3245 through 58.1-3245.5 of the *Code of Virginia* (Acts of Assembly, 1988, c. 776) ? Yes No

2. Real Estate Exemption for Rehabilitated Buildings

Residential:

Note: Unless otherwise stated, the residential real estate category includes both single and multi-family units. If this is not true for your locality please note the correct dwelling types.

Minimum age of structure: _____ years

Exemption schedule (in years):

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

Increase in assessed value required: _____ % Increase in square footage required: _____

Commercial / Industrial:

Minimum age of structure: _____ years

Exemption schedule (in years):

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

Increase in assessed value required: _____ % Increase in square footage required: _____

A. Real Estate Taxes (Continued)

3. Real Property Tax Relief for the Elderly and Disabled

- Tax relief plan applies to:
- 1. both the elderly and disabled yes no N/A
 - 2. the elderly only yes no N/A
 - 3. the disabled only yes no N/A

Combined Gross Income:

The maximum allowable income for **owners**
(including the income of all relatives living
with the owner) is:

\$ _____

The maximum allowable income for **renters**:
(including the income of all relatives living
with the owner) is:

\$ _____

Combined Net Worth:

The combined net worth for **owners**, excluding the value of the dwelling and one acre
of land upon which it is situated, is:

The combined net worth for **renters**, excluding the value of the dwelling and one acre
of land upon which it is situated, is:

Relief Plan for **Owners** (please specify):

Relief Plan for **Renters** (please specify):

Does your locality provide tax relief in the form of housing grants
for renters who are: Elderly Yes No Disabled Yes No

Please specify:

SECTION I. PROPERTY TAXES (CONTINUED)

A. Real Estate Taxes (Continued)

4. Use-Value Assessment

Does your locality have Use-Value Assessment? Yes No

If "yes" please answer the following:

Effective date of use-value ordinance: _____ (month/day/year)

- Types of real estate:
- Agricultural land
 - Open space land
 - Horticultural land
 - Forestal land

Application fee: \$ _____

Agricultural and Forestal Districts:

Has your locality created agricultural or forestal districts for the tax year 1999? Yes No

If your locality indicated that last year it had an ordinance in effect providing for the creation of agricultural and forestal districts, these districts appear below. Please review and correct this information and add any new districts formed since last year.

<u>Name of District</u>	<u>Date Created</u>	<u>Review Period</u>	<u>Acreage</u>
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A. Real Estate Taxes (Continued)

5. Service Charge on Tax Exempt Property

Under §58.1-3400 through 58.1-3407 of the Code of Virginia localities are permitted to levy a service charge on tax-exempt property in certain limited cases.

Does your locality impose service charges on tax exempt property? Yes No

If "yes," what are the service charge rates?

<u>Type of Property</u>	<u>Rate per \$100 of Assessed Value</u>
State-owned:	\$ _____
Privately-owned:	\$ _____

B. Merchants' Capital Tax

Rate/\$100: _____

Which value and what percentage of value do you use to assess merchants' capital?

<u>Value</u>	<u>% of Value</u>
<input type="checkbox"/> Original cost	_____
<input type="checkbox"/> Fair market value	_____
<input type="checkbox"/> Depreciated cost (company's book value)	_____
<input type="checkbox"/> Other (please specify) _____	_____

C. Tangible Personal Property Tax

1. General Questions

What is the tangible personal property tax rate per \$100? \$ _____

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

What is the effective date of assessment or the tax day pursuant to §58.1-3515 of the Code of Virginia? _____ (month/day)

Does your locality offer payment options for paying the tangible personal property tax as permitted by §58.1-3916 of the Code? Yes No

Comments: _____

Does your locality prorate personal property taxes? Yes No

If "no," please explain: _____

If "yes," for what categories of personal property do you prorate taxes?

- Boats Campers Mobile Homes Recreational Vehicles Trailers
- Business Motor Vehicles Motorcycles Motor Vehicles Trucks Other

Does your locality offer tangible personal property tax relief for: Elderly Yes No ; Disabled Yes No

C. Tangible Personal Property Tax (Continued)

2. Motor Vehicles

a. Please indicate which recognized pricing guide or guides you use to assess motor vehicles:

Automobiles and Trucks under 2 Tons

- NADA Official Used Car Guide
- NADA Official Older Used Car Guide
- Red Book, National Market Reports, Inc.
- Older Car Red Book, National Market Reports, Inc.
- Blue Book, National Used Car Market Report
- Truck Blue Book, National Market Report
- Black Book, Dealer Costs, Inc.
- MacLean Hunter Market Reports
- Department of Motor Vehicles Reports
- Other (please specify) _____

Large Trucks 2 Tons and Over

- NADA Official Used Car Guide
- NADA Official Older Used Car Guide
- Red Book, National Market Reports, Inc.
- Older Car Red Book, National Market Reports, Inc.
- Blue Book, National Used Car Market Report
- Truck Blue Book, National Market Report
- Black Book, Dealer Costs, Inc.
- MacLean Hunter Market Reports
- Department of Motor Vehicles Reports
- Other (please specify) _____

b. Please indicate value and what percentage you use to assess motor vehicles:

Automobiles and Trucks under 2 Tons

- | <u>Value</u> | <u>% of Value</u> |
|--|-------------------|
| <input type="checkbox"/> Average retail value | _____ |
| <input type="checkbox"/> Average loan value | _____ |
| <input type="checkbox"/> Average trade-in value | _____ |
| <input type="checkbox"/> Average wholesale value | _____ |
| <input type="checkbox"/> Average finance value | _____ |
| <input type="checkbox"/> Other (please specify) | _____ |

Large Trucks 2 Tons and Over

- | <u>Value</u> | <u>% of Value</u> |
|--|-------------------|
| <input type="checkbox"/> Average retail value | _____ |
| <input type="checkbox"/> Average loan value | _____ |
| <input type="checkbox"/> Average trade-in value | _____ |
| <input type="checkbox"/> Average wholesale value | _____ |
| <input type="checkbox"/> Average finance value | _____ |
| <input type="checkbox"/> Other (please specify) | _____ |

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

Automobiles and Trucks under 2 Tons

<u>Year</u>	<u>Percentage</u>
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Large Trucks 2 Tons and Over

<u>Year</u>	<u>Percentage</u>
-------------	-------------------

d. Are you now using the same pricing guide(s), basis for value, and percentage of value that were in effect on August 1, 1997? Yes No

C. Tangible Personal Property Tax (Continued)

3. Other Classifications of Tangible Personal Property (Continued)

<u>Type of Property</u>	<u>Rate per \$100</u>	<u>Basis for Assessment (% of Original Cost)</u>
Livestock	_____	_____
Farm	_____	_____
Household	_____	_____
Boats and watercraft over five tons:	_____	_____
Privately owned pleasure boats and watercraft:	_____	_____
Aircraft:	_____	_____
Antique motor vehicles:	_____	_____
Recreational vehicles:	_____	_____
Heavy construction machinery:	_____	_____
Computer hardware:	_____	_____
Generating equipment:	_____	_____
Mobile homes:	_____	_____
Tangible personal property used in research and development:	_____	_____
Other business property:	_____	_____

D. Machinery and Tools Tax

1. Source of assessment value: OC-Original Cost
 DC-Depreciated Cost (book value, please include a separate schedule)
 BK-Book Value
 FMV-Fair Market Value
 Other-please specify _____

2. Nominal tax rate (per \$100): _____

3. Assessment ratio (percent) or show schedule, if applicable:

SECTION I. PROPERTY TAXES (CONTINUED)

E. Miscellaneous Property Tax Exemptions

Does your locality have a property tax exemption program for the following programs, as permitted by the *Code of Virginia*?

1. Certified pollution control equipment and facilities (§58.1-3660) Yes No
2. Certified solar energy equipment facilities or devices (§58.1-3661) Yes No
3. Generating and co-generating equipment used for energy conservation (§58.1-3662) Yes No

SECTION II. UTILITY TAXES

A. Utility Consumers' Taxes

(If a ceiling is imposed on the amount subject to the tax, please specify next to that tax.)

Note: Do not confuse this consumer tax with utility license taxes imposed on utilities (see next section).

	Residential	Commercial	Industrial
Electric:	_____	_____	_____
Telephone:	_____	_____	_____
Gas:	_____	_____	_____
Water:	_____	_____	_____
Cable TV*	_____	_____	_____

* If you levy a consumer utility tax on subscribers to cable TV, what section of the state code authorizes you to levy this tax? _____

B. Utility License Taxes

This is a business license tax on the gross receipts of public service corporations (utility companies) as authorized by §58.1-3731 of the *Code of Virginia*.

Tax Levy on Gross Receipts:

Electric:	_____	Gas:	_____
Telephone:	_____	Water:	_____

C. Cable Television Franchise Tax (an excise tax on video programming providers -see § 58.1-3818.3).

Rate on gross receipts: _____

SECTION II. UTILITY TAXES (CONTINUED)

D. Cellular Phone Tax

Has your locality adopted a cellular phone tax? Yes No

If yes, what is the rate?

E. Emergency 911 Phone Tax

If your locality has an Enhanced 911 Emergency Telephone System or will establish one, does your locality impose a special tax on consumers as provided in §58.1-3813 of the Code of Virginia?

Yes No

If yes, what is the tax rate? _____

SECTION III. MOTOR VEHICLE LICENSES

Rates should be indicated as either a flat rate, e.g., \$25, or a range such as \$10-\$50, which represents the minimum and the maximum tax by weight.

Private Passenger Automobile

Motorcycle

Trucks Not for Hire (by Weight)

What is the date new decals must be affixed to vehicles? _____ (month/day)

Do you provide exempt from the local vehicle license tax for: Elderly Yes No; Disabled Yes No

SECTION IV. BUSINESS LICENSE TAXES

A. What is the *filing* due date for the business, professional, and occupational license (BPOL) tax?

B. What is the *payment* due date for the BPOL tax? _____

C. What type of BPOL payment plan does your locality have?

- Annual Semiannual Quarterly Other

D. Check the box that describes how your locality applies the license **fee** allowed under the Code of Virginia §58.1-3703 A. Please be aware of the distinction between a license **fee** and a license **tax** as defined by *BPOL Guidelines* (§3.1.1). Note that beginning July 1, 1998 a locality is not permitted to impose both a license fee and a license tax on a business conducted at a single definite place of business (§ 58.1-3703A).

1. We do not impose a license fee on any business, however, we have a minimum or flat tax that businesses are required to pay.
2. We impose a separate license filing fee for each license a business has, even if the separately licensed activities of that business are in the same location.
3. We impose only one fee per business location, regardless of the number of separate licenses issued to the business at that location.
4. Other (please explain below):

E. If you answered above that your locality does charge a license fee, which businesses does the fee apply?

- All businesses
 Only to businesses with gross receipts of greater than _____
 Only to businesses with gross receipts of less than _____

If the fee amount is determined on a sliding scale that depends on the amount of total gross receipts, please detail the fee schedule below:

F. Check the box that describes whether your locality has implemented a license *tax* threshold.

- We have not adopted a license tax threshold.
- Our license tax threshold is _____.

This means that businesses with gross receipts of the amount stated, or greater, are subject to the tax rate specified for that business's classification (for example, \$0.20 per \$100 for retail sales).

(If you answered in question F that your locality has no established threshold, please skip question G.)

G. For those businesses subject to the tax, does your locality apply a separate gross receipts *tax* threshold to *each* licensed business at *each* location?

- Yes _____
- No _____
- If "no," please explain: _____

H. Contracting

- 1. License *fee* (filing fee) _____
- 2. The license *tax* rate is \$ _____ per \$100 of gross receipts.
- We have a minimum tax of \$ _____ for businesses subject to a tax rate.

Explain: _____

I. Retail Sales

- 1. License *fee* (filing fee) _____
- 2. The license *tax* rate is \$ _____ per \$100 of gross receipts.
- We have a minimum tax of \$ _____ for businesses subject to a tax rate.

Explain: _____

J. Repair, Personal, and Business Services

- 1. License *fee* (filing fee) _____
- 2. The license *tax* rate is \$ _____ per \$100 of gross receipts.
- We have a minimum tax of \$ _____ for businesses subject to a tax rate.

Explain: _____

SECTION IV. BUSINESS LICENSE TAXES (CONTINUED)

K. Financial, Real Estate, and Professional

- 1. License *fee* (filing fee) _____
- 2. The license *tax* rate is \$ _____ per \$100 of gross receipts.
- We have a minimum tax of \$ _____ for businesses subject to a tax rate.

Explain:

L. Wholesale

- 1. License *fee* (filing fee) _____
- 2. The license *tax* rate is \$ _____ per \$100 of (check appropriate boxes):
 - purchases of goods for sale
 - gross receipts
 - We have a minimum tax of \$ _____ for businesses subject to a tax rate.

Explain:

M. If the tax rate is applied to gross receipts or at a rate in excess of \$0.05 per \$100 of *purchases*, what year did the local ordinance giving you this authority take effect? _____

Explain:

N. Do you charge a license fee or levy a BPOL tax on any business renting real property, as the owner of such property, other than hotels, motels, motor lodges, auto courts, tourist courts, travel trailer parks, lodging houses, rooming houses, and boarding houses?

Yes No If yes, what year did the ordinance giving you this authority take effect? _____

Explain:

O. What is your tax/fee on the following:

- 1. Retail peddlers: \$ _____
- 2. Retail itinerant merchants: \$ _____
- 3. Wholesale peddlers and itinerant merchants: \$ _____

SECTION V. OTHER LOCAL TAXES

A. Local Excise Sales Taxes

- 1. Restaurant food tax (meals tax, §58.1-3833, 58.1-3840) Rate: _____
- 2. Transient occupancy tax (hotels and motels, §58.1-3819 to 58.1-3822, 58.1-3840) Rate: _____
- 3. Admissions tax (§58.1-3818, 58.1-3840) Rate: _____
- 4. Tax on fuel in certain transportation districts (§58.1-1720) Rate: _____

B. Cigarette Tax §58.1-3830

<u>No. of cigarettes in Pack:</u>	<u>Tax</u>
20	_____
25	_____
30	_____

Information provided last year: _____

C. Natural Resource Related Taxes

- 1. Oil severance tax (§58.1-3712.1) Rate: _____
- 2. Coal severance tax (§58.1-3712) Rate: _____
- 3. Coal and gas road improvement tax (§58.1-3713) Rate: _____
- 4. Additional gas severance tax (§58.1-3713.4) Rate: _____
- 5. Mineral tax (§58.1-3286) Rate: _____

D. Taxes on Legal Documents

- 1. Recordation tax (§58.1-3800) Rate: _____
- 2. Tax on wills and administration (§58.1-3805) Rate: _____

E. Other Miscellaneous Taxes

Please specify any other miscellaneous taxes imposed by your locality.

- 1. _____ Rate: _____
- 2. _____ Rate: _____
- 3. _____ Rate: _____

SECTION VI. USER CHARGES AND OTHER FEES

A. Refuse Collection Charges

1. Does your locality provide refuse collection:
 - to residential customers? Yes No
 - to commercial and industrial customers? Yes No
2. If yes, what is the frequency of collection:
 - for residential customers? _____
 - for commercial and industrial customers? _____
3. If yes, what is the:
 - residential refuse collection fee, if any? _____
 - commercial & industrial refuse collection fee, if any? _____
4. Does your locality contract with one or more private firms to provide refuse collection? Yes No
5. If your locality imposes tipping fees, please show the charge(s):

B. Recycling Collection Charges

1. Has your locality instituted a recycling program? Yes No
2. If yes, does your locality:
 - Provide the recycling service directly or contracted? _____
 - Charge a fee for the service? Yes No If yes, how much? _____

C. Other User Fees

1. Water connection and meter Fee: _____ Sewer connection fee: _____
2. Impact fee on new developments for road improvements (§ 15.2 - 2319): Fee: _____
3. Miscellaneous fees and charges

Please specify any other miscellaneous charges or fees imposed by your locality. (For example, library card fee, animal license fee, map copy fee, etc.)

 - a. _____ Fee: _____
 - b. _____ Fee: _____
 - c. _____ Fee: _____

SECTION VII. SPECIAL SECTION ON FUNDING FOR TOURISM PROMOTION

The following questions have been developed in cooperation with the Virginia Tourism Corporation:

A. Does your locality provide public funds for tourism promotion?

- Yes
- No (If "No", please skip to the following page.)

The following questions apply to localities providing public funds for tourism promotion:

B. The funds are provided to:

- a local chamber of commerce.
- a local convention and visitors' bureau.
- other (please specify):

C. What is the basis for the aid?

- Specified in the Code of Virginia
- Local ordinance (Please provide a copy.)
- Informal understanding or practice

Please explain:

D. What is the source of funds for the aid?

- General revenues
- Earmarked special taxes (see below):

Kind of tax (e.g., lodging, meals, etc.): _____

Portion of tax allocated for tourism promotion: _____

E. How much funding was provided for tourism promotion for the fiscal year ending June 30, 1999?
(If figures for fiscal year 1999 are not available, please provide information for the fiscal year ending June 30, 1998.)

\$ _____ Fiscal year ending June 30, 1999
 Fiscal year ending June 30, 1998

THANK YOU

***Please provide a copy of your personal property tax forms
(for individuals and businesses).***

received form?

We appreciate the time you have spent to complete this questionnaire. Please supply the following information so we can contact you if we have any questions:

Name: _____

Position: _____

Phone: _____ FAX _____

Email: _____