

Section 9

Tangible Personal Property Tax, 1999

Cities, counties, and towns may levy a tax on the tangible personal property of businesses and individuals pursuant to the *Code of Virginia*, §§58.1-3500 through 58.1-3521. Included in this category are such items as motor vehicles, business furniture and fixtures, farming equipment, and a variety of motorized vehicles, including boats, recreational vehicles, campers, and trailers. Localities may elect to prorate the taxes on motor vehicles, trailers and boats which have acquired a situs within a locality after the tax day for the balance of the tax year. The proration must be on a monthly basis with a period of more than a half a month counted as a full month and a period of less than half a month not counted. The local ordinance also applies to items that lose their situs after tax day (§58.1-3516).

Under §58.1-3504 of the *Code of Virginia*, localities may elect to exempt household goods and personal effects from taxation; under §58.1-3505 of the *Code*, they may also exempt certain farm animals, products, and machinery. In addition, according to §58.1-3506 of the *Code*, the following categories are segregated as separate classes of tangible personal property under the condition that the tax rate on these items may not exceed that levied on other classifications of tangible personal property: boats or watercraft weighing five tons or more; certain aircraft; antique automobiles; certain heavy construction machinery; certain computer hardware;

privately owned pleasure boats and watercraft used for recreational purposes only; motor vehicles specially equipped to provide transportation for physically handicapped individuals; privately owned vans with a seating capacity for twelve or more used exclusively for a ride-sharing arrangement; motor vehicles owned by a nonprofit organization and used to deliver meals to homebound persons or to provide transportation to senior or handicapped citizens; privately owned camping trailers and motor homes, as defined in §46.2-100 of the *Code*, which are used for recreational purposes only; and motor vehicles owned by members or auxiliary members of a volunteer rescue squad or volunteer fire department. Section §58.1-3506 provides for the segregation of motor vehicles owned or leased by a motor carrier into a separate classification of personal property.

Furthermore, the *Code of Virginia* provides that all vehicles without motor power which are used or designed to be used as manufactured homes are segregated as separate classes of tangible personal property. This is conditional upon the assessment ratio and the tax being the same as those applicable to real property [§58.1-3506, Subdivision A 8, and §58.1-3506, Clause (iii), Subsection B]. In addition, tangible personal property used in research and development of businesses and certain energy conversion equipment used in manufacturing are segregated as separate classes

of tangible personal property. This is conditional upon the assessment ratio and the tax not exceeding that applicable to machinery and tools (§58.1-3506 of the *Code*).

In 1999 the General Assembly enacted §58.1-3983.1 in regard to appeals and rulings of certain local business taxes including those on business tangible personal property. The law provided that interested parties shall propose recommendations to address uniform methods of valuation, rate classification, and associated local revenue impacts for local business taxes to the House Finance and Senate Finance Committees by December 15, 1999.

The most important tangible personal property category is motor vehicles. This tax is often called the "car tax," even though it covers sports utility vehicles and trucks as well. In an earlier survey for fiscal year 1995, localities were asked to provide the percentage of personal property taxes coming from motor vehicles. The unweighted average percentages for cities, counties, and towns were 70 percent, 77 percent, and 88 percent, respectively (For more information, please refer to *1995 Tax Rates*, Section 9.1).

The Personal Property Tax Relief Act of 1998 eliminates the tangible personal property tax imposed on the first \$20,000 of value on passenger cars, pickup or panel trucks, and motorcycles owned or leased by natural persons and used for non-business purposes. The tax is eliminated over five years with 12.5 percent of the tax eliminated in 1998, 27.5 percent in 1999, 47.5 percent in 2000, 70 percent in 2001, and 100 percent in 2002 and thereafter. The tax on vehicles valued at \$1,000 or less was completely eliminated beginning in 1998.

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* (N.A.D.A.) 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. Information on other sources was requested on the questionnaire and will be provided by the Cooper Center on request. All cities and counties in Virginia levy this tax on motor vehicles. These tax rates are reported in **Table 9.1** (automobiles and trucks of less than two tons) and **Table 9.2** (large trucks of two tons and over). **Table 9.3** provides the payment and assessment schedules for personal property tax for motor vehicles.

Any comparison of personal property tax rates across localities is misleading if differences in the source of assessment value are not considered. Thus, the effective tax rates must

be standardized by using a specified make of automobile. An adjusted effective tax rate was calculated for each locality based on the N.A.D.A. retail value of a 1998 Ford Taurus LX four-door sedan with a six-cylinder engine.

| Concept | N.A.D.A. Value | Percent of N.A.D.A. Retail Value |
|---------------------|----------------|----------------------------------|
| Retail value (RV) | 15,325 | 100 |
| Trade-in value (TV) | 13,050 | 85 |
| Loan value (LV) | 11,750 | 77 |

Source: National Automobile Dealers Association, *Official Used Car Guide* (January 1999).

The adjusted effective tax rate is found by multiplying the nominal tax rate by the percent of retail value and the assessment ratio. For those localities using the retail value and assessing at 100 percent, the nominal and adjusted effective tax rates are the same. As shown in **Table 9.1**, adjusted effective tax rates vary greatly. For cities they range from \$1.39 (Bristol) to \$4.04 (Alexandria). The median for cities is \$2.80. For counties, the adjusted rates range from \$0.17 in Bath to \$3.88 in Fairfax. The median for the counties is \$2.45. The town rates are in addition to county rates. The town rates range from \$0.02 in Clintwood to \$1.73 in Warrenton. The median for the 122 towns that reported imposing the tangible personal property tax on motor vehicles is \$0.46.

Table 9.1 also provides the assessment value concept, the nominal tax rate, the percent of retail value, the assessment ratio, and information about tax relief for the elderly and the disabled. Data are provided for all cities and counties and the 122 towns that reported imposing the tangible personal property tax on motor vehicles.

The assessment value concept employed varies among localities. The majority of cities (19) use loan value, but 16 use trade-in value, and 5 use retail value. A large majority of counties (56) use loan value. Twenty-one use trade-in

value, and 18 use retail value. Since many towns use the same concept as their respective counties a tally is not shown for them. Most cities and counties assess at 100 percent of whatever value concept they have adopted. Thus, 36 cities use 100 percent while 4 use fractional assessments ranging from 30 to 90 percent. Similarly, the majority of counties (77) assess at 100 percent. The remaining 18 counties use fractional assessments ranging from 20 to 50 percent.

Most cities and counties do not provide special personal property tax relief for the elderly or disabled. Only 5 cities and 7 counties provide relief for the elderly and only 7 cities and 11 counties provide relief for the disabled.

Table 9.2 gives the pricing guide and the value used, the nominal tax rate and the depreciation schedule, if any, for large trucks, two tons and over. Information on nominal tax rates of towns that did not respond to the survey can be found in the Virginia Department of Taxation's publication, *Local Tax Rates: Tax Year 1998*. The rates in the Virginia Department of Taxation's publication are for the 1998 tax year; this is the most recent information available for towns that did not respond to the Cooper Center survey.

Table 9.3 provides the personal property tax due date(s), the effective date of assessment, options for payment of personal property tax, and categories of vehicles for which proration is offered. Twenty-seven cities, 78 counties, and 116 towns collect the tax once a year, while 11 cities, 17 counties, and 5 towns collect it semi-annually. The most common due dates for payment of the tax are June 5th and December 5th. Also, localities predominantly indicated Janu-

ary 1st as the effective date of assessment. Of the localities imposing personal property tax on motor vehicles, 15 cities, 24 counties, and 18 towns offer options for the payment of the tax. The most common payment alternative provided by local governments is the option for taxpayers to prepay their balance at any time during the calendar year before the due date. Moreover, 21 cities, 24 counties, and 18 towns offer proration for personal property tax on specific categories of motor vehicles. Though the term motor vehicle applies to all automotive vehicles with rubber tires for use on roadways, many localities use different definitions for the term. For more detailed definitions of the categories for which proration is offered, please contact the individual localities.

Table 9.4 shows tangible personal property taxes other than the

motor vehicle tax for cities, counties, and 109 reporting towns. The table below summarizes which localities charge each tax. There are a total of fourteen categories, ranging from personal property such as pleasure boats, aircraft, antique vehicles and recreational vehicles; to business property such as tools, computer hardware, generating equipment, R&D property; to farm and livestock categories.

| Item | Localities Charging Tax | | |
|-------------------------|-------------------------|----------|-------|
| | Cities | Counties | Towns |
| Watercraft > 5 tons | 26 | 65 | 52 |
| Pleasure boats | 37 | 86 | 61 |
| Aircraft | 18 | 78 | 27 |
| Antique vehicles | 23 | 61 | 43 |
| Recreational vehicles | 30 | 65 | 40 |
| Heavy tools/machinery | 37 | 87 | 42 |
| Computer hardware | 36 | 88 | 34 |
| Generating equipment | 21 | 49 | 23 |
| R&D property | 23 | 55 | 18 |
| Other business property | 4 | 9 | 3 |
| Livestock | 4 | 18 | 2 |
| Farm | 7 | 38 | 12 |
| Household | 0 | 0 | 1 |
| Mobile homes | 34 | 89 | 98 |



Table 9.1
Tangible Personal Property Tax for Automobiles and Trucks of Less than
Two Tons, 1999

| Locality | Assessment Value Concept* | Nominal | | Assess- ment Ratio % | Adjusted Effective Rate (\$) (Per \$100) | Tax Relief For | |
|---------------------|---------------------------------|---|--------------------------|----------------------------|---|----------------|---------------|
| | | Tax Rate (\$) (Per \$100) | % of Retail Value♦ | | | Elderly | Dis- abled |
| Cities | | Note: All cities responded to the survey. | | | | | |
| Alexandria | TV | 4.75 | 85 | 100 | 4.04 | Yes | Yes |
| Bedford | TV | 1.80 | 85 | 100 | 1.53 | No | No |
| Bristol | LV | 6.00 | 77 | 30 | 1.39 | No | No |
| Buena Vista | TV | 4.25 | 85 | 100 | 3.61 | No | No |
| Charlottesville | LV | 4.20 | 77 | 100 | 3.23 | No | No |
| Chesapeake | LV | 4.00 | 77 | 100 | 3.08 | No | No |
| Clifton Forge | LV | 3.35 | 77 | 100 | 2.58 | No | No |
| Colonial Heights | LV | 3.50 | 77 | 100 | 2.70 | No | No |
| Covington | RV | 5.60 | 100 | 45 | 2.52 | No | No |
| Danville | TV | 3.00 | 85 | 100 | 2.55 | No | No |
| Emporia | LV | 5.00 | 77 | 100 | 3.85 | No | No |
| Fairfax | TV | 3.29 | 85 | 100 | 2.80 | No | No |
| Falls Church | TV | 4.71 | 85 | 100 | 4.00 | Yes | Yes |
| Franklin | TV | 4.50 | 85 | 100 | 3.83 | No | No |
| Fredericksburg | RV | 2.99 | 100 | 90 | 2.69 | No | No |
| Galax | RV | 1.42 | 100 | 100 | 1.42 | No | No |
| Hampton | LV | 4.25 | 77 | 100 | 3.27 | No | No |
| Harrisonburg | TV | 2.00 | 85 | 100 | 1.70 | No | No |
| Hopewell | LV | 3.05 | 77 | 100 | 2.35 | No | No |
| Lexington | TV | 3.95 | 85 | 100 | 3.36 | No | No |
| Lynchburg | TV | 3.30 | 85 | 100 | 2.81 | No | No |
| Manassas | TV | 3.05 | 85 | 100 | 2.59 | No | No |
| Manassas Park | TV | 3.50 | 85 | 100 | 2.98 | No | No |
| Martinsville | LV | 1.92 | 77 | 100 | 1.48 | No | No |
| Newport News | LV | 4.15 | 77 | 100 | 3.20 | Yes | Yes |
| Norfolk | LV | 4.00 | 77 | 100 | 3.08 | No | No |
| Norton | TV | 1.85 | 85 | 100 | 1.57 | No | No |
| Petersburg | LV | 4.30 | 77 | 100 | 3.31 | No | No |
| Poquoson | LV | 3.85 | 77 | 100 | 2.96 | No | No |
| Portsmouth | LV | 4.35 | 77 | 100 | 3.35 | No | No |

* See last page of table for symbols.

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

Table 9.1 (continued)

| Locality | Assessment Value Concept* | Nominal Tax Rate (\$) (Per \$100) | % of Retail Value♦ | Assessment Ratio % | Adjusted Effective Rate (\$) (Per \$100) | Tax Relief for | |
|---------------------------|---|-----------------------------------|--------------------|--------------------|--|----------------|-----------|
| | | | | | | Elderly | Dis-abled |
| Cities (continued) | | | | | | | |
| Radford | TV | 2.14 | 85 | 100 | 1.82 | No | No |
| Richmond | TV | 3.70 | 85 | 100 | 3.15 | No | No |
| Roanoke | LV | 3.45 | 77 | 100 | 2.66 | No | No |
| Salem | LV | 3.20 | 77 | 100 | 2.46 | No | No |
| Staunton | RV | 2.00 | 100 | 100 | 2.00 | No | No |
| Suffolk | LV | 4.25 | 77 | 100 | 3.27 | No | No |
| Virginia Beach | LV | 3.70 | 77 | 100 | 2.85 | Yes | Yes |
| Waynesboro | RV | 5.00 | 100 | 50 | 2.50 | No | No |
| Williamsburg | LV | 3.50 | 77 | 100 | 2.70 | No | Yes |
| Winchester | TV | 3.50 | 85 | 100 | 2.98 | No | No |
| Counties | Note: All counties responded to the survey. | | | | | | |
| Accomack | LV | Dist 2 @ 3.24 | 77 | 100 | 2.49 | No | No |
| | | Dist 3 @ 3.26 | 77 | 100 | 2.51 | No | No |
| | | Dist 4&5 @ 3.22 | 77 | 100 | 2.48 | No | No |
| | | Dist 6 @ 3.13 | 77 | 100 | 2.41 | No | No |
| Albemarle | LV | 4.28 | 77 | 100 | 3.30 | No | No |
| Alleghany | RV | 5.95 | 100 | 50 | 2.98 | No | No |
| Amelia | LV | 3.25 | 77 | 100 | 2.50 | No | No |
| Amherst | LV | 2.50 | 77 | 100 | 1.93 | No | No |
| Appomattox | RV | 3.50 | 100 | 50 | 1.75 | No | No |
| Arlington | LV | 4.40 | 77 | 100 | 3.39 | No | No |
| Augusta | LV | 1.90 | 77 | 100 | 1.46 | No | No |
| Bath | TV | 0.20 | 85 | 100 | 0.17 | No | No |
| Bedford | RV | 8.50 | 100 | 20 | 1.70 | No | No |
| Bland | LV | 1.60 | 77 | 100 | 1.23 | No | No |
| Botetourt | LV | 2.55 | 77 | 100 | 1.96 | No | No |
| Brunswick | LV | 3.40 | 77 | 100 | 2.62 | No | No |
| Buchanan | LV | 1.95 | 77 | 100 | 1.50 | No | No |
| Buckingham | LV | 3.30 | 77 | 100 | 2.54 | No | No |

* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

a....Arlington County uses loan values for cars and finance values for trucks.

Table 9.1 (continued)

| Locality | Assessment Value Concept* | Nominal Tax Rate (\$) (Per \$100) | % of Retail Value♦ | Assessment Ratio % | Adjusted Effective Rate (\$) (Per \$100) | Tax Relief for | |
|-----------------------------|---------------------------|-----------------------------------|--------------------|--------------------|--|----------------|-----------|
| | | | | | | Elderly | Dis-abled |
| Counties (continued) | | | | | | | |
| Campbell | RV | 3.25 | 100 | 50 | 1.63 | No | No |
| Caroline | RV | 6.25 | 100 | 40 | 2.50 | No | No |
| Carroll | TV | 1.30 | 85 | 100 | 1.11 | No | No |
| Charles City | LV | 3.40 | 77 | 100 | 2.62 | No | No |
| Charlotte | TV | 2.00 | 85 | 100 | 1.70 | No | No |
| Chesterfield | LV | 3.60 | 77 | 100 | 2.77 | No | No |
| Clarke | TV | 4.00 | 85 | 100 | 3.40 | No | No |
| Craig | LV | 2.50 | 77 | 100 | 1.93 | No | No |
| Culpeper | TV | 6.25 | 85 | 40 | 2.13 | No | No |
| Cumberland | TV | 4.00 | 85 | 100 | 3.40 | No | No |
| Dickenson | LV | 1.59 | 77 | 100 | 1.22 | Yes | Yes |
| Dinwiddie | LV | 4.90 | 77 | 100 | 3.77 | Yes | Yes |
| Essex | LV | 3.50 | 77 | 100 | 2.70 | No | No |
| Fairfax | TV | 4.57 | 85 | 100 | 3.88 | Yes | Yes |
| Fauquier | LV | 4.65 | 77 | 100 | 3.58 | No | No |
| Floyd | LV | 2.18 | 77 | 100 | 1.68 | No | No |
| Fluvanna | TV | 3.70 | 85 | 100 | 3.15 | No | No |
| Franklin | LV | 1.67 | 77 | 100 | 1.29 | No | No |
| Frederick | TV | 4.20 | 85 | 100 | 3.57 | No | No |
| Giles | RV | 7.00 | 100 | 25 | 1.75 | No | No |
| Gloucester | RV | 3.50 | 100 | 50 | 1.75 | No | No |
| Goochland | LV | 4.00 | 77 | 100 | 3.08 | No | No |
| Grayson | LV | 1.00 | 77 | 100 | 0.77 | No | No |
| Greene | LV | 4.45 | 77 | 100 | 3.43 | No | No |
| Greensville | TV | 4.50 | 85 | 100 | 3.83 | No | No |
| Halifax | RV | 1.26 | 100 | 100 | 1.26 | No | No |
| Hanover | LV | 3.64 | 77 | 100 | 2.80 | No | No |
| Henrico | LV | 3.50 | 77 | 100 | 2.70 | No | No |
| Henry | LV | 1.19 | 77 | 100 | 0.92 | No | No |
| Highland | RV | 1.50 | 100 | 100 | 1.50 | No | No |

* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

Table 9.1 (continued)

| Locality | Assessment Value Concept* | Nominal Tax Rate (\$) (Per \$100) | % of Retail Value ♦ | Assess- ment Ratio % | Adjusted Effective Rate (\$) (Per \$100) | Tax Relief for | |
|-----------------------------|---------------------------------|--|---------------------------|----------------------------|---|----------------|---------------|
| | | | | | | Elderly | Dis- abled |
| Counties (continued) | | | | | | | |
| Isle of Wight | LV | 4.40 | 77 | 100 | 3.39 | No | No |
| James City | LV | 4.00 | 77 | 100 | 3.08 | No | Yes |
| King & Queen | LV | 3.94 | 77 | 100 | 3.03 | No | No |
| King George | TV | 3.10 | 85 | 100 | 2.64 | No | No |
| King William | LV | 3.45 | 77 | 100 | 2.66 | No | No |
| Lancaster | RV | 1.52 | 100 | 100 | 1.52 | No | No |
| Lee | TV | 1.25 | 85 | 100 | 1.06 | No | No |
| Loudoun | LV | 4.20 | 77 | 100 | 3.23 | Yes | Yes |
| Louisa | TV | 1.70 | 85 | 100 | 1.45 | No | No |
| Lunenburg | TV | 3.50 | 85 | 100 | 2.98 | No | No |
| Madison | RV | 8.70 | 100 | 20 | 1.74 | No | No |
| Mathews | RV | 2.90 | 100 | 100 | 2.90 | No | No |
| Mecklenburg | LV | 4.65 | 77 | 35 | 1.25 | No | No |
| Middlesex | RV | 3.50 | 100 | 35 | 1.23 | No | No |
| Montgomery | LV | 2.45 | 77 | 100 | 1.89 | No | No |
| Nelson | TV | 2.95 | 85 | 100 | 2.51 | No | No |
| New Kent | LV | 3.75 | 77 | 100 | 2.89 | No | Yes |
| Northampton | LV | 4.10 | 77 | 100 | 3.16 | No | No |
| Northumberland | RV | 3.60 | 100 | 40 | 1.44 | No | No |
| Nottoway | LV | 3.15 | 77 | 100 | 2.43 | No | No |
| Orange | RV | 5.50 | 100 | 40 | 2.20 | No | No |
| Page | LV | 2.25 | 77 | 100 | 1.73 | Yes | Yes |
| Patrick | TV | 1.36 | 85 | 100 | 1.05 | No | No |
| Pittsylvania | TV | 7.25 | 85 | 30 | 1.85 | No | No |
| Powhatan | LV | 3.60 | 77 | 100 | 2.77 | No | No |
| Prince Edward | LV | 3.20 | 77 | 100 | 2.46 | No | No |
| Prince George | LV | 4.00 | 77 | 100 | 3.08 | No | No |
| Prince William | TV | 3.70 | 85 | 100 | 3.15 | Yes | Yes |
| Pulaski | TV | 1.50 | 85 | 100 | 1.28 | No | No |
| Rappahannock | LV | 3.20 | 77 | 100 | 2.46 | No | No |

* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

Table 9.1 (continued)

| Locality | Assessment Value Concept* | Nominal Tax Rate (\$) (Per \$100) | % of Retail Value♦ | Assess- Ment Ratio % | Adjusted Effective Rate (\$) (Per \$100) | Tax Relief for | |
|-----------------------------|---|-----------------------------------|--------------------|-------------------------|--|----------------|-----------|
| | | | | | | Elderly | Dis-abled |
| Counties (continued) | | | | | | | |
| Richmond | LV | 3.50 | 77 | 100 | 2.70 | No | No |
| Roanoke | LV | 3.50 | 77 | 100 | 2.70 | No | No |
| Rockbridge | LV | 3.25 | 77 | 100 | 2.50 | No | No |
| Rockingham | LV | 2.80 | 77 | 100 | 2.16 | No | No |
| Russell | LV | 1.45 | 77 | 100 | 1.12 | No | No |
| Scott | LV | 1.20 | 77 | 100 | 0.92 | No | No |
| Shenandoah | TV | 2.86 | 85 | 100 | 2.43 | No | No |
| Smyth | LV | 2.25 | 77 | 100 | 1.73 | No | No |
| Southampton | LV | 4.00 | 77 | 100 | 3.08 | No | Yes |
| Spotsylvania | RV | 5.00 | 100 | 50 | 2.50 | No | Yes |
| Stafford | RV | 5.49 | 100 | 40 | 2.20 | No | Yes |
| Surry | RV | 3.50 | 77 | 33 | 0.89 | No | No |
| Sussex | LV | 4.85 | 77 | 100 | 3.73 | No | No |
| Tazewell | LV | 2.00 | 77 | 100 | 1.54 | No | No |
| Warren | TV | 3.15 | 85 | 100 | 2.68 | No | No |
| Washington | LV | 1.55 | 77 | 100 | 1.19 | No | No |
| Westmoreland | LV | 2.50 | 77 | 100 | 1.93 | No | No |
| Wise | LV | 1.15 | 77 | 100 | 0.89 | No | No |
| Wythe | LV | 1.90 | 77 | 100 | 1.46 | No | No |
| York | LV | 4.00 | 77 | 100 | 3.08 | No | No |
| Towns | Towns that answered "not applicable" for all items are in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B. | | | | | | |
| Abingdon | † | 0.55 | 77 | 100 | 0.42 | No | No |
| Accomac | † | 0.10 | 77 | 100 | 0.08 | No | No |
| Altavista | † | 2.00 | 100 | 50 | 1.00 | No | No |
| Amherst | † | 0.35 | 77 | 100 | 0.27 | No | No |
| Appomattox | RV | 0.55 | 100 | 50 | 0.28 | No | No |
| Ashland | † | 0.76 | 77 | 100 | 0.59 | No | No |
| Berryville | † | 1.00 | 85 | 100 | 0.85 | No | No |
| Blackstone | † | 0.65 | 77 | 100 | 0.50 | No | No |
| Bloxom | † | 0.15 | 77 | 100 | 0.12 | No | No |
| Bluefield | † | 0.60 | 77 | 100 | 0.46 | No | No |

* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective Counties. For towns located in more than one county the assessment was done by the following: Grottoes (Rockingham); Kilmarnock (Lancaster); Pamplin (Prince Edward); and Saltville (Smyth).

Table 9.1 (continued)

| Locality | Assessment Value Concept* | Nominal | % of | Assess- | Adjusted | Tax Relief for | |
|--------------------------|---------------------------|------------------------------|---------------|--------------|------------------------------------|----------------|-----------|
| | | Tax Rate (\$) (Per \$100) | Retail Value♦ | Ment Ratio % | Effective Rate (\$) (Per \$100) | Elderly | Dis-abled |
| Towns (continued) | | | | | | | |
| Boones Mill | RV | 0.40 | 100 | 100 | 0.40 | No | No |
| Bowling Green | RV | 1.20 | 100 | 40 | 0.48 | No | No |
| Boyce | † | 0.60 | 85 | 100 | 0.51 | No | No |
| Branchville | † | 0.61 | 77 | 100 | 0.47 | No | No |
| Bridgewater | † | 0.75 | 77 | 100 | 0.58 | No | No |
| Broadway | † | 0.51 | 77 | 100 | 0.39 | No | No |
| Brodnax | † | 1.00 | 77 | 100 | 0.77 | No | No |
| Brookneal | † | 1.70 | 100 | 50 | 0.85 | No | No |
| Buchanan | † | 0.32 | 77 | 100 | 0.25 | No | No |
| Cedar Bluff | † | 0.35 | 77 | 100 | 0.27 | No | No |
| Charlotte Court House | † | 1.00 | 85 | 100 | 0.85 | No | No |
| Chase City | † | 3.25 | 77 | 100 | 2.50 | | |
| Chatham | † | 3.36 | 85 | 30 | 0.86 | No | No |
| Chilhowie | LV | 0.20 | 77 | 100 | 0.15 | No | No |
| Chincoteague | † | 0.85 | 77 | 100 | 0.65 | No | No |
| Christiansburg | † | 0.45 | 77 | 100 | 0.35 | No | No |
| Clarksville | † | 3.75 | 77 | 35 | 1.01 | No | No |
| Clintwood | LV | 0.03 | 77 | 100 | 0.02 | Yes | Yes |
| Coeburn | † | 0.40 | 77 | 100 | 0.31 | No | No |
| Colonial Beach | † | 2.00 | 77 | 100 | 1.54 | No | No |
| Crewe | † | 1.00 | 77 | 100 | 0.77 | No | No |
| Culpeper | † | 2.00 | 85 | 40 | 0.68 | No | No |
| Damascus | † | 0.62 | 77 | 100 | 0.48 | No | No |
| Dillwyn | † | 0.28 | 77 | 100 | 0.22 | No | No |
| Drakes Branch | † | 0.37 | 85 | 100 | 0.31 | No | No |
| Dublin | † | 0.50 | 85 | 100 | 0.43 | No | No |
| Eastville | † | 0.25 | 77 | 100 | 0.19 | No | No |
| Edinburg | † | 0.75 | 85 | 100 | 0.64 | No | No |
| Exmore | † | 0.45 | 77 | 100 | 0.35 | No | No |
| Floyd | † | 0.25 | 77 | 100 | 0.19 | No | No |

* See last page of table for symbols

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† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective Counties. For towns located in more than one county the assessment was done by the following: Grottoes (Rockingham); Kilmarnock (Lancaster); Pamplin (Prince Edward); and Saltville (Smyth).

Table 9.1 (continued)

| Locality | Assessment Value Concept* | Nominal | % of Retail Value♦ | Assess- ment Ratio % | Adjusted Effective Rate (\$) (Per \$100) | Tax Relief for | |
|--------------------------|---------------------------------|---------------------------------|--------------------------|----------------------------|---|----------------|---------------|
| | | Tax Rate (\$) (Per \$100) | | | | Elderly | Dis- abled |
| Towns (continued) | | | | | | | |
| Fries | † | 1.75 | 77 | 100 | 1.35 | No | No |
| Front Royal | TV | 0.60 | 85 | 100 | 0.51 | No | No |
| Glade Spring | † | 0.20 | 77 | 100 | 0.15 | No | No |
| Glasgow | LV | 0.75 | 77 | 100 | 0.58 | No | No |
| Glen Lyn | † | 1.00 | 100 | 25 | 0.25 | No | No |
| Gordonsville | † | 2.00 | 100 | 40 | 0.80 | No | No |
| Gretna | † | 1.50 | 85 | 30 | 0.38 | No | No |
| Grottoes | † | 0.39 | 77 | 100 | 0.30 | No | No |
| Grundy | † | 0.50 | 77 | 100 | 0.39 | No | No |
| Halifax | † | 0.80 | 100 | 100 | 0.80 | N/A | No |
| Hallwood | † | 0.45 | 77 | 100 | 0.35 | No | No |
| Hamilton | † | 1.10 | 77 | 100 | 0.85 | No | No |
| Haysi | LV | 0.15 | 77 | 100 | 0.12 | Yes | Yes |
| Hillsville | LV | 0.70 | 77 | 100 | 0.54 | No | No |
| Hurt | † | 2.50 | 85 | 30 | 0.64 | No | No |
| Iron Gate | † | 1.00 | 100 | 35 | 0.35 | No | No |
| Ivor | † | 0.50 | 77 | 100 | 0.39 | No | No |
| Jonesville | TV | 0.25 | 85 | 100 | 0.21 | No | No |
| Keller | † | 0.10 | 77 | 100 | 0.08 | ... | ... |
| Kenbridge | † | 1.25 | 85 | 100 | 1.06 | No | No |
| Keysville | † | 0.60 | 85 | 100 | 0.51 | No | No |
| Kilmarnock | † | 0.16 | 100 | 40 | 0.06 | No | No |
| Lacrosse | † | 1.25 | 77 | 35 | 0.34 | No | No |
| Lawrenceville | † | 1.80 | 77 | 100 | 1.39 | No | No |
| Lebanon | † | 0.50 | 77 | 100 | 0.39 | No | No |
| Leesburg | † | 1.00 | 77 | 100 | 0.77 | Yes | Yes |
| Louisa | † | 0.71 | 85 | 100 | 0.60 | No | No |
| Luray | LV | 0.40 | 77 | 100 | 0.31 | No | No |
| Marion | LV | 0.29 | 77 | 100 | 0.22 | No | No |
| McKenney | † | 0.50 | 77 | 100 | 0.39 | No | No |

* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective Counties. For towns located in more than one county the assessment was done by the following: Grottoes (Rockingham); Kilmarnock (Lancaster); Pamplin (Prince Edward); and Saltville (Smyth).

Table 9.1 (continued)

| Locality | Assessment Value Concept* | Nominal | % of | Assess- | Adjusted | Tax Relief for | |
|--------------------------|---------------------------|------------------------------|---------------|--------------|------------------------------------|----------------|-----------|
| | | Tax Rate (\$) (Per \$100) | Retail Value♦ | Ment Ratio % | Effective Rate (\$) (Per \$100) | Elderly | Dis-abled |
| Towns (continued) | | | | | | | |
| Middleburg | † | 1.00 | 77 | 100 | 0.77 | No | No |
| Middletown | † | 1.25 | 85 | 100 | 1.06 | No | No |
| Mineral | † | 0.44 | 85 | 100 | 0.37 | No | No |
| Monterey | † | 0.35 | 100 | 100 | 0.35 | No | No |
| Mount Jackson | † | 0.75 | 85 | 100 | 0.64 | No | No |
| New Castle | † | 0.13 | 77 | 100 | 0.10 | No | No |
| New Market | TV | 0.80 | 85 | 100 | 0.68 | No | No |
| Onancock | † | 2.00 | 77 | 100 | 1.54 | No | No |
| Onley | † | 0.15 | 77 | 100 | 0.12 | No | No |
| Orange | † | 1.50 | 100 | 40 | 0.60 | No | No |
| Painter | † | 0.30 | 77 | 100 | 0.23 | No | No |
| Pamplin | † | 1.00 | 100 | 50 | 0.50 | No | No |
| Parksley | † | 0.80 | 77 | 100 | 0.62 | No | No |
| Pearisburg | RV | 3.75 | 100 | 25 | 0.94 | No | No |
| Pennington Gap | † | 0.25 | 85 | 100 | 0.21 | No | No |
| Phenix | † | 0.50 | 85 | 100 | 0.43 | No | No |
| Pocahontas | † | 0.90 | 77 | 100 | 0.69 | No | No |
| Pound | † | 0.44 | 77 | 100 | 0.34 | No | No |
| Pulaski | † | 0.74 | 85 | 100 | 0.63 | No | No |
| Purcellville | † | 1.05 | 77 | 100 | 0.81 | No | No |
| Remington | LV | 1.10 | 77 | 100 | 0.85 | No | No |
| Ridgeway | † | 0.60 | 77 | 100 | 0.46 | ... | ... |
| Rocky Mount | † | 0.51 | 77 | 100 | 0.39 | No | No |
| Round Hill | † | 1.15 | 77 | 100 | 0.89 | No | No |
| Rural Retreat | TV | 0.45 | 85 | 100 | 0.38 | No | No |
| Saint Paul | † | 0.31 | 77 | 100 | 0.24 | No | No |
| Saltville | † | 0.50 | 77 | 100 | 0.39 | No | No |
| Saxis | † | 0.25 | 77 | 100 | 0.19 | No | No |
| Shenandoah | † | 0.33 | 77 | 100 | 0.25 | No | No |
| Smithfield | † | 1.00 | 77 | 100 | 0.77 | No | No |

* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective Counties. For towns located in more than one county the assessment was done by the following: Grottoes (Rockingham); Kilmarnock (Lancaster); Pamplin (Prince Edward); and Saltville (Smyth).

Table 9.1 (continued)

| Locality | Assessment Value Concept* | Nominal | | Assess- Ment Ratio % | Adjusted Effective Rate (\$) (Per \$100) | Tax Relief for | |
|--------------------------|---------------------------------|---------------------------------|--------------------------|----------------------------|---|----------------|---------------|
| | | Tax Rate (\$) (Per \$100) | % of Retail Value♦ | | | Elderly | Dis- abled |
| Towns (continued) | | | | | | | |
| South Boston | RV | 1.42 | 100 | 100 | 1.42 | No | No |
| South Hill | † | 3.00 | 77 | 35 | 0.81 | No | No |
| Stanley | † | 0.45 | 77 | 100 | 0.35 | No | No |
| Stephens City | † | 1.00 | 85 | 100 | 0.85 | No | No |
| Stony Creek | LV | 0.60 | 77 | 100 | 0.46 | No | No |
| Strasburg | † | 1.11 | 85 | 100 | 0.94 | No | No |
| Stuart | † | 1.10 | 85 | 100 | 0.94 | No | No |
| Tappahannock | LV | 1.25 | 77 | 100 | 0.96 | No | No |
| Tazewell | † | 0.50 | 77 | 100 | 0.39 | No | No |
| The Plains | † | 0.50 | 77 | 100 | 0.39 | No | No |
| Timberville | † | 0.30 | 77 | 100 | 0.23 | No | No |
| Urbanna | † | 0.65 | 100 | 35 | 0.23 | No | No |
| Victoria | TV | 0.98 | 85 | 100 | 0.83 | No | No |
| Vinton | † | 1.00 | 77 | 100 | 0.77 | No | Yes |
| Wakefield | † | 0.86 | 77 | 100 | 0.66 | No | No |
| Warrenton | † | 2.25 | 77 | 100 | 1.73 | No | No |
| Warsaw | † | 0.60 | 77 | 100 | 0.46 | No | No |
| Waverly | † | 1.85 | 77 | 100 | 1.42 | No | No |
| Windsor | † | 0.50 | 77 | 100 | 0.39 | No | No |
| Wise | LV | 0.53 | 77 | 100 | 0.41 | No | No |
| Woodstock | † | 0.90 | 85 | 100 | 0.77 | No | No |
| Wytheville | TV | 0.28 | 85 | 100 | 0.24 | No | No |

† Assessment done by the county in which the town is located.

See Appendix B for listing of towns with their respective counties. For towns located in more than one county the assessment was done by the following: Grottoes(Rockingham)

Kilmarnock (Lancaster); Pamplin (Prince Edward); and Saltville (Smyth).

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 9 for an explanation.

* Key to abbreviations:

TV: Trade-in value

LV: Loan value

RV: Retail value

Table 9.2
Tangible Personal Property Tax Rates for Large Trucks Two Tons
and Over, 1999

| Locality | Items Used for Tax Purposes | | Pricing Guides* | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------|-----------------------------|---------|-----------------|---|---|--|
| | Value* | % Value | | Age in Years | Percentage | |
| Cities | | | | | | |
| Alexandria | TV, LV | 100 | A,B,C | N/A | ... ^a | 4.75 |
| Bedford | TV | 100 | A, B | Any | 52 | 1.80 |
| Bristol | LV | 30 | A | N/A | 11 | 6.00 |
| Buena Vista | OC | ... | N/A | 1 2 3 4 5 6+ | 60 50 40 30 20 10 | 4.25 |
| Charlottesville | OC | ... | N/A | 1 2 3 4 5 6+ | 80 70 60 50 40 30 | 4.20 |
| Chesapeake | OC | ... | N/A | 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 + | 75 65 55 45 35 25 20 18 16.2 14.6 13.1 11.8 10.6 9.6 8.6 7.7 7.0 6.3 | 4.00 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

^a 2-5 tons: 100 percent of average trade-in value. Over 5 tons: 90 percent of bill of sale.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | Pricing Guides* | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|---------------------------|-----------------------------|---------|-----------------|--|-------------------|--|
| | Value* | % Value | | Age in Years | Percentage | |
| Cities (continued) | | | | | | |
| Clifton Forge | OC | ... | N/A | 1 | 80 | 3.35 |
| | | | | 2 | 70 | |
| | | | | 3 | 60 | |
| | | | | 4 | 50 | |
| | | | | 5 | 40 | |
| | | | | 6-10 | 30 | |
| | | | | 11+ | 15 | |
| Colonial Heights | OC | 90 | D | 1 | 90 | 3.50 |
| | | | | 2 | 80 | |
| | | | | 3 | 70 | |
| | | | | 4 | 60 | |
| | | | | 5 | 50 | |
| | | | | 6 | 40 | |
| | | | | 7 | 30 | |
| | | | | 8 | 20 | |
| | | | | 9+ | 10 | |
| Covington | RV, OC | 45 | D,E | Any | 45 | 5.60 |
| Danville | TV | 100 | B | 1 | 95 | 3.00 |
| Emporia | N/A | ... | N/A | 1 | 60 | 5.00 |
| | | | | 2 | 55 | |
| | | | | 3 | 50 | |
| | | | | 4 | 45 | |
| | | | | 5 | 40 | |
| | | | | 6 | 35 | |
| | | | | 7 | 30 | |
| | | | | 8 | 25 | |
| | | | | 9 | 20 | |
| | | | | 10 | 15 | |
| | | | | 11 | 10 | |
| | | | | 12+ | Flat fee of \$200 | |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | Pricing Guides* | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|---------------------------|-----------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | | Age in Years | Percentage | |
| Cities (continued) | | | | | | |
| Fairfax | OC | ... | N/A | 1 | 80 | 3.29 |
| | | | | 2 | 70 | |
| | | | | 3 | 60 | |
| | | | | 4 | 50 | |
| | | | | 5 | 40 | |
| | | | | 6 | 30 | |
| | | | | 7 | 20 | |
| | | | | 8+ | 10 | |
| Falls Church | OC | ... | N/A | 1 | 80 | 4.71 |
| | | | | 2 | 70 | |
| | | | | 3 | 60 | |
| | | | | 4 | 50 | |
| | | | | 5 | 40 | |
| | | | | 6 | 30 | |
| | | | | 7+ | 20 | |
| | | | | Franklin | OC | |
| Fredericksburg | RV | 90 | N/A | 1 | 90 | 2.99 |
| | | | | 2 | 80 | |
| | | | | 3 | 70 | |
| | | | | 4 | 60 | |
| | | | | 5 | 45 | |
| | | | | 6 | 30 | |
| | | | | 7+ | 20 | |
| | | | | Galax | RV | |
| Hampton | OC | ... | N/A | 1 | 75 | 4.25 |
| | | | | 2 | 65 | |
| | | | | 3 | 55 | |
| | | | | 4 | 45 | |
| | | | | 5+ | 35 | |
| | | | | Harrisonburg | OC, TV | |
| 2 | 80 | | | | | |
| 3 | 70 | | | | | |
| 4 | 60 | | | | | |
| 5 | 50 | | | | | |
| 6 | 40 | | | | | |
| 7+ | 30 | | | | | |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|---------------------------|-----------------------------|---------|------------------|--|--|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Cities (continued) | | | | | | |
| Hopewell | OC | ... | N/A | New 1 2 3+ | 60 40 30 20 | 3.05 |
| Lexington | TV | 100 | A,B | ... | 25 | 3.95 |
| Lynchburg | N/A | ... | ... ^b | 1 2 3 4 5 6 7 8+ | 90 70 60 50 40 30 20 10 | 3.30 |
| Manassas | OC | ... | N/A | 1 2 3 4 5 6 7 8 9+ | 80 70 60 50 40 30 20 15 10 | 3.05 |
| Manassas Park | OC | ... | D,F | 1 2 3 4 5 6+ | 70 60 50 40 30 20 | 3.50 |
| Martinsville | OC | 25 | N/A | N/A | 25 | 1.92 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

^b Set by City of Lynchburg

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | Pricing Guides* | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|---------------------------|-----------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | | Age in Years | Percentage | |
| Cities (continued) | | | | | | |
| Newport News | LV | 100 | A | 1 | 85 | 4.15 |
| | | | | 2 | 80 | |
| | | | | 3 | 75 | |
| | | | | 4 | 70 | |
| | | | | 5 | 65 | |
| | | | | 6 | 60 | |
| | | | | 7 | 55 | |
| | | | | 8 | 50 | |
| | | | | 9 | 45 | |
| | | | | 10 | 40 | |
| | | | | 11 | 35 | |
| | | | | 12 | 30 | |
| | | | | 13 | 25 | |
| | | | | 14 | 20 | |
| | | | | 15 | 15 | |
| | | | | 16+ | 9.5 | |
| Norfolk | OC, LV ^c | 100 | N/A | 1 | 80 | 4.00 |
| | | | | 2 | 60 | |
| | | | | 3 | 40 | |
| | | | | 4 | 20 | |
| | | | | 5+ | \$500 | |
| Norton | OC | ... | N/A | 1 | 60 | 1.85 |
| | | | | 2 | 55 | |
| | | | | 3 | 50 | |
| | | | | 4 | 45 | |
| | | | | 5 | 40 | |
| | | | | 6 | 35 | |
| | | | | 7 | 30 | |
| | | | | 8 | 25 | |
| | | | | 9 | 20 | |
| | | | | 10 | 15 | |
| | | | | 11 | 10 | |
| | | | | 12 | 5 | |
| | | | | 13+ | \$500 | |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

^c 100 percent LV. If loan value is not in book, then 80 percent of OC is used.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|---------------------------|-----------------------------|---------|-----------------|--|-----------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Cities (continued) | | | | | | |
| Petersburg | OC | ... | N/A | 1 | 40 ^d | 4.30 |
| | | | | 2 | 40 | |
| | | | | 3 | 35 | |
| | | | | 4 | 30 | |
| | | | | 5 | 25 | |
| | | | | 6+ | 20 | |
| Poquoson | OC | 30 | N/A | N/A | 30 | 3.85 |
| Portsmouth | LV | 100 | A,B,D | N/A | N/A | 4.35 |
| Radford | OC | ... | N/A | 3 | 50 | 2.14 |
| Richmond | OC | ... | N/A | 1 | 90 | 3.70 |
| | | | | 2 | 70 | |
| | | | | 3 | 60 | |
| | | | | 4 | 50 | |
| | | | | 5 | 40 | |
| | | | | 6 | 30 | |
| | | | | 7+ | 20 | |
| Roanoke | OC ^e | ... | N/A | 1 | 70 | 3.45 |
| | | | | 2 | 60 | |
| | | | | 3 | 50 | |
| | | | | 4 | 40 | |
| | | | | 5 | 30 | |
| | | | | 6+ | 20 | |
| Salem | OC | 100 | N/A | 1 | 90 | 3.20 |
| | | | | 2 | 80 | |
| | | | | 3 | 70 | |
| | | | | 4 | 60 | |
| | | | | 5 | 50 | |
| | | | | 6+ | 40 | |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

^d Prorated bill.

^e Percent of cost/date purchased.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | Pricing Guides* | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|---------------------------|-----------------------------|---------|------------------|--|------------|--|
| | Value* | % Value | | Age in Years | Percentage | |
| Cities (continued) | | | | | | |
| Staunton | RV | 100 | A,B | 1 ^f | 85.7 | 2.00 |
| | | | | 2 | 71.4 | |
| | | | | 3 | 57.1 | |
| | | | | 4 | 42.9 | |
| | | | | 5 | 28.6 | |
| | | | | 6 | 14.3 | |
| | | | | 7+ | 10 | |
| Suffolk | OC | 40 | N/A | ... | 40 | 4.25 |
| Virginia Beach | LV,FV | 100 | C | N/A | N/A | 3.70 |
| Waynesboro | N/A | ... | N/A | 1 | 50 | 5.00 |
| | | | | 2+ | 10 | |
| Williamsburg | N/A | ... | ... ^g | N/A | 30 | 3.50 |
| Winchester | N/A | ... | N/A | N/A | 80 | 3.50 |
| Counties | | | | | | |
| Accomack | FV | 100 | E,F | N/A | N/A | Dist 2 - 3.24 Dist 3 - 3.26 Dist 4 & 5 - 3.22 Dist 6 - 3.13 |
| Albemarle | OC | ... | N/A | Any | 80 | 4.28 |
| Alleghany | N/A | ... | N/A | 1 | 40 | 5.95 |
| | | | | 2 | 30 | |
| | | | | 3-5 | 20 | |
| | | | | 6-10 | 15 | |
| | | | | 11-18 | 10 | |
| | | | | 19+ | 5 | |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

^f For ownership of less than one full year, percentage is based on monthly proration.

^g Contact the dealer.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|-------------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Amelia | OC | 65-15 | N/A | 1 | 65 | 3.25 |
| | | | | 2 | 60 | |
| | | | | 3 | 55 | |
| | | | | 4 | 50 | |
| | | | | 5 | 45 | |
| | | | | 6 | 40 | |
| | | | | 7 | 35 | |
| | | | | 8 | 30 | |
| | | | | 9 | 25 | |
| | | | | 10 | 20 | |
| | | | | 11+ | 15 | |
| Amherst | OC | ... | N/A | 1 | 80 | 4.40 |
| | | | | 2 | 70 | |
| | | | | 3 | 60 | |
| | | | | 4 | 50 | |
| | | | | 5 | 40 | |
| | | | | 6 | 30 | |
| | | | | 7+ | 20 | |
| Appomattox | RV | 50 | A,B,C | N/A | Flat fee of \$500 | 3.50 |
| Arlington | LV,FV | 100 | A,C,D,F | 1 | 80 | 4.40 |
| | | | | 2 | 70 | |
| | | | | 3 | 60 | |
| | | | | 4 | 50 | |
| | | | | 5 | 40 | |
| | | | | 6 | 30 | |
| | | | | 7+ | 20 | |
| Augusta | OC | ... | N/A | 1 | 40 | 1.90 |
| | | | | 2 | 30 | |
| | | | | 3+ | 20 | |
| Bath | TV | 100 | A,B | ... | ... | 0.20 |
| Bedford | RV | 20 | A,B | N/A | N/A | 8.50 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | Pricing Guides* | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|-----------------|--|
| | Value* | % Value | | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Bland | LV | 100 | A | 1 | 90 | 1.60 |
| | | | | 2 | 80 | |
| | | | | 3 | 70 | |
| | | | | 4 | 60 | |
| | | | | 5 | 50 | |
| | | | | 6 | 40 | |
| | | | | 7 | 30 | |
| | | | | 8+ | 20 | |
| Botetourt | OC | ... | N/A | 1 | 90 | 2.55 |
| | | | | 2 | 70 | |
| | | | | 3 | 50 | |
| | | | | 4 | 30 | |
| | | | | 5+ | 10 | |
| Brunswick | LV | 100 | F | N/A | 70 | 3.40 |
| Buchanan | OC | ... | N/A | 1 | 100 | 1.95 |
| | | | | 2 | 75 | |
| | | | | 3 | 65 | |
| | | | | 4 | 55 | |
| | | | | 5 | 45 | |
| | | | | 6 | 35 | |
| | | | | 7 | 25 | |
| | | | | 8+ | 15 | |
| Buckingham | N/A | ... | N/A | N/A | 50 | 3.30 |
| Campbell | OC | ... | N/A | 0-10 | 25 | 3.25 |
| | | | | 11+ | 15 | |
| Caroline | OC | ... | N/A | 1 | 35 | 6.25 |
| | | | | 2 | 28 | |
| | | | | 3 | 21 | |
| | | | | 4 | 14 | |
| | | | | 5+ | 10 ^h | |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

^h 10 percent, but not lower than a minimum \$800 for tractor trailers, dumps, buses, and wreckers.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Carroll | TV | 100 | A | 1 | 68 | 1.30 |
| | | | | 2 | 60 | |
| | | | | 3 | 53 | |
| | | | | 4 | 45 | |
| | | | | 5 | 38 | |
| | | | | 6 | 30 | |
| | | | | 7+ | 27 | |
| Charles City | LV | 100 | F | 1 | 60 | 3.40 |
| | | | | 2 | 50 | |
| | | | | 3 | 40 | |
| | | | | 4 | 30 | |
| | | | | 5 | 20 | |
| | | | | 6+ | 10 | |
| Charlotte | N/A | N/A | N/A | Any | 30 | 2.00 |
| Chesterfield | LV | 100 | A,B | Current | 90 | 3.60 |
| | | | | 1 | 70 | |
| | | | | 2 | 60 | |
| | | | | 3 | 50 | |
| | | | | 4 | 40 | |
| | | | | 5 | 30 | |
| | | | | 6 | 20 | |
| | | | | 7+ | 10 | |
| Clarke | OC, WV | 100 | D,F | 1 | 75 | 4.00 |
| | | | | 2 | 60 | |
| | | | | 3 | 50 | |
| | | | | 4 | 30 | |
| | | | | 5+ | 20 | |
| Craig | OC | N/A | N/A | New | 100 | 2.50 |
| | | | | 1 | 95 | |
| | | | | 2 | 90 | |
| | | | | 3 | 85 | |
| | | | | 4 | 80 | |
| | | | | 5 | 75 | |
| | | | | 6 | 70 | |
| | | | | 7 | 65 | |
| | | | | 8 | 60 | |
| | | | | 9 | 55 | |
| 10 | 50 | | | | | |

* See last page of Table 9.2 for key to symbols.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Craig (continued) | OC | N/A | N/A | 11 | 45 | 2.50 |
| | | | | 12 | 40 | |
| | | | | 13 | 35 | |
| | | | | 14 | 30 | |
| | | | | 15 | 25 | |
| | | | | 16 | 20 | |
| | | | | 17 | 15 | |
| | | | | 18 | 10 | |
| | | | | 19+ | 5 | |
| Culpeper | OC | ... | N/A | 1 | 28 | 6.25 |
| | | | | 2 | 24 | |
| | | | | 3 | 20 | |
| | | | | 4 | 16 | |
| | | | | 5 | 12 | |
| | | | | 6 | 8 | |
| | | | | 7+ | 4 | |
| Cumberland | TV | 100 | A,D | 1 | 80 | 4.00 |
| | | | | 2 | 70 | |
| | | | | 3 | 60 | |
| | | | | 4 | 50 | |
| | | | | 5 | 40 | |
| | | | | 6 | 30 | |
| | | | | 7+ | 20 | |
| Dickenson | OC | ... | N/A | 1 | 25 | 1.59 |
| | | | | 2+ | 20 | |
| Dinwiddie | OC, LV | 100 | C, D, E | 1 | 45 | 4.90 |
| | | | | 2 | 40 | |
| | | | | 3 | 35 | |
| | | | | 4 | 30 | |
| | | | | 5 | 25 | |
| | | | | 6 | 20 | |
| | | | | 7 | 15 | |
| | | | | 8 | 10 | |
| | | | | 9+ | 5 | |
| (minimum of \$200) | | | | | | |
| Essex | WV | 100 | C | Any | 75 | 3.50 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate / \$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|------------|---|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Fairfax ⁱ | OC | ... | N/A | 1 | 60 | 4.57 |
| | | | | 2 | 50 | |
| | | | | 3 | 40 | |
| | | | | 4 | 30 | |
| | | | | 5+ | 20 | |
| Fauquier | OC, LV | 100 | A,B | 1 | 70 | 4.65 |
| | | | | 2 | 60 | |
| | | | | 3 | 50 | |
| | | | | 4 | 40 | |
| | | | | 5 | 30 | |
| | | | | 6 | 20 | |
| | | | | 7+ | 10 | |
| Floyd | OC | ... | N/A | 1 | 70 | 2.18 |
| | | | | 2 | 60 | |
| | | | | 3 | 50 | |
| | | | | 4 | 40 | |
| | | | | 5 | 30 | |
| | | | | 6 | 20 | |
| | | | | 7+ | 10 | |
| Fluvanna | TV | 100 | F | 1 | 80 | 3.70 |
| | | | | 2 | 70 | |
| | | | | 3 | 60 | |
| | | | | 4 | 50 | |
| | | | | 5 | 40 | |
| | | | | 6 | 30 | |
| | | | | 7 | 20 | |
| | | | | 8+ | 10 | |
| Franklin | LV | 100 | A | 1 | 75 | 1.67 |
| | | | | 2 | 65 | |
| | | | | 3 | 55 | |
| | | | | 4 | 45 | |
| | | | | 5 | 35 | |
| | | | | 6 | 25 | |
| | | | | 7 | 15 | |
| | | | | 8+ | 5 | |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

ⁱ The County of Fairfax bases their rates on vehicles over 14,000 lbs.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | Pricing Guides* | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|-------------------------------|--|
| | Value* | % Value | | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Frederick | WV | 100 | C,E,F | 1 | 100 | 4.20 |
| | | | | 2 | 90 | |
| | | | | 3 | 80 | |
| | | | | 4 | 70 | |
| | | | | 5 | 60 | |
| | | | | 6 | 50 | |
| | | | | 7 | 40 | |
| | | | | 8 | 30 | |
| | | | | 9+ | 25 | |
| | | | | (minimum of \$1,000) | | |
| Giles | RV | 25 | A | Any | 12.5 | 7.00 |
| Gloucester | RV | 50 | G | N/A | 50 | 3.50 |
| Goochland | OC | ... | N/A | 1 | 60 | 4.00 |
| | | | | 2 | 45 | |
| | | | | 3 | 37.5 | |
| | | | | 4 | 30 | |
| | | | | 5+ | 20 | |
| Grayson | LV | 100 | D, F | N/A | N/A | 1.00 |
| Greene | N/A | N/A | N/A | 1 | 40 | 4.45 |
| | | | | 2 | 40% of sale price, minus 10%. | |
| | | | | 3 | 40% of sale price, minus 20%. | |
| | | | | 4 | 40% of sale price, minus 30%. | |
| | | | | 5 | 40% of sale price, minus 40%. | |
| | | | | 6 | 40% of sale price, minus 50%. | |
| | | | | 7+ | 20 | |
| Greensville | FV | 65 | E | N/A | 85 | 4.50 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|--------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Halifax | OC | ... | N/A | 1 | 90 | 1.26 |
| | | | | 2 | 80 | |
| | | | | 3 | 70 | |
| | | | | 4 | 60 | |
| | | | | 5 | 50 | |
| | | | | 6 | 40 | |
| | | | | 7 | 30 | |
| | | | | 8 | 20 | |
| | | | | 9+ | 10 | |
| Hanover | OC | 90 | D | 1 | 90 | 3.64 |
| | | | | 2 | 80 | |
| | | | | 3 | 70 | |
| | | | | 4 | 60 | |
| | | | | 5 | 50 | |
| | | | | 6 | 40 | |
| | | | | 7 | 30 | |
| | | | | 8 | 20 | |
| | | | | 9+ | 10 | |
| Henrico | OC | ... | N/A | New | 85 % of MSRP | 3.50 |
| | | | | 1 | 75 | |
| | | | | 2 | 60 | |
| | | | | 3 | 50 | |
| | | | | 4 | 40 | |
| | | | | 5 | 30 | |
| | | | | 6+ | 20 | |
| Henry | N/A | N/A | ... | Any | 71 | 1.19 |
| Highland | RV | 100 | E | N/A | N/A | 1.50 |
| Isle of Wight | LV | 100 | G | N/A | N/A | 4.40 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

MSRP Manufacturers Suggested Retail Price.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | Pricing Guides* | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|--|--|
| | Value* | % Value | | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| James City | OC | 80 | N/A | 1 2 3 4 5 6 7+ | 80 70 60 50 40 30 20 | 4.00 |
| King & Queen | LV | 100 | C | N/A | N/A | 3.94 |
| King George | TV | 100 | A, B | 1 2 3 4 5 6 7 8 9+ | 50 45 40 35 30 25 20 15 10 | 3.10 |
| King William | LV, OC | 100 | F | 1 2 3 4 5+ | 80 60 40 20 10 | 3.45 |
| Lancaster | RV | 100 | F | N/A | N/A ^j | 1.52 |
| Lee | TV | 100 | A | 1 | 80 | 1.25 |
| Loudoun | OC | ... | N/A | New 1 2 3 4 5+ | 60 50 40 30 20 10 | 4.20 |
| Louisa | WV | 100 | F | No set formula. Value set on case by case basis. | | 1.70 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

^j If not in pricing guide assessment figured at cost less 10%.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | Pricing Guides* | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|-----------|-----------------|--|------------|--|
| | Value* | % Value | | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Lunenburg | WV | 100 | F | 1 | 75 | 3.50 |
| Madison | RV | 20 | D | N/A | 20 | 8.70 |
| Mathews | RV | 100 | A | N/A | N/A | 2.90 |
| Mecklenburg | OC | ... | N/A | 1 | 80 | 4.65 |
| | | | | 2 | 70 | |
| | | | | 3 | 60 | |
| | | | | 4 | 50 | |
| | | | | 5 | 40 | |
| | | | | 6 | 30 | |
| | | | | 7 | 25 | |
| | | | | 8+ | 15 | |
| Middlesex | OC | N/A | N/A | 1 | 95 | 3.50 |
| | | | | 2 | 90 | |
| | | | | 3 | 85 | |
| | | | | 4 | 75 | |
| | | | | 5 | 70 | |
| | | | | 6 | 60 | |
| | | | | 7 | 50 | |
| | | | | 8 | 40 | |
| | | | | 9 | 30 | |
| | | | | 10+ | 20 | |
| Montgomery | OC | % of cost | D | 1 | 80 | 2.45 |
| | | | | 2 | 60 | |
| | | | | 3 | 50 | |
| | | | | 4 | 30 | |
| | | | | 5 | 20 | |
| | | | | 6+ | 10 | |
| Nelson | OC | N/A | N/A | 1 | 40 | 2.95 |
| | | | | 2 | 30 | |
| | | | | 3 | 20 | |
| | | | | 4+ | 10 | |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | Pricing Guides* | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| New Kent | OC | ... | N/A | 1-3 | 35 | 3.75 |
| | | | | 4-6 | 30 | |
| | | | | 7-10 | 25 | |
| | | | | 11+ | 20 | |
| | | | | idle | 5 | |
| Northampton | OC | ... | N/A | 1 | 70 | 4.10 |
| | | | | 2 | 60 | |
| | | | | 3 | 50 | |
| | | | | 4 | 40 | |
| | | | | 5 | 25 | |
| | | | | 6+ | 10 | |
| Northumberland | RV | 40 | A | 1 | 40 | 3.60 |
| | | | | 2 | 30 | |
| | | | | 3 | 20 | |
| | | | | 4+ | 10 | |
| Nottoway | OC | ... | N/A | 1 | 80 | 3.15 |
| | | | | 2 | 70 | |
| | | | | 3 | 55 | |
| | | | | 4 | 40 | |
| | | | | 5 | 25 | |
| | | | | 6+ | 10 | |
| Orange | OC | ... | N/A | 1 | 32.0 | 5.50 |
| | | | | 2 | 30.2 | |
| | | | | 3 | 28.8 | |
| | | | | 4 | 27.2 | |
| | | | | 5 | 25.6 | |
| | | | | 6 | 24.0 | |
| | | | | 7 | 22.4 | |
| | | | | 8 | 20.8 | |
| | | | | 9 | 19.2 | |
| | | | | 10 | 17.6 | |
| | | | | 11+ | 16.0 | |
| Page | LV, FV | 100 | C | 1 | 20 | 2.25 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | Pricing Guides* | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Patrick | N/A | ... | N/A | 1 | 95 | 1.26 |
| | | | | 2 | 85 | |
| | | | | 3 | 75 | |
| | | | | 4 | 65 | |
| | | | | 5 | 55 | |
| | | | | 6 | 45 | |
| | | | | 7 | 35 | |
| | | | | 8+ | 25 | |
| Pittsylvania | TV | 30 | A,B | 1 | 30 | 7.25 |
| | | | | 2 | 25 | |
| | | | | 3 | 20 | |
| | | | | 4 | 15 | |
| | | | | 5 | 10 | |
| | | | | 6+ | 5 | |
| | | | | Powhatan | OC | |
| 2 | 45 | | | | | |
| 3 | 37.5 | | | | | |
| 4 | 30 | | | | | |
| 5+ | 20 | | | | | |
| Prince Edward | LV | 100 | D | 1999 | 90% of OC | 3.20 |
| Prince George | OC | ... | N/A | 1 | 60 | 4.00 |
| | | | | 2 | 50 | |
| | | | | 3 | 40 | |
| | | | | 4 | 30 | |
| | | | | 5+ | 20 | |
| Prince William | OC, LV | 100 | F | 1 | 90 | 3.70 |
| | | | | 2 | 80 | |
| | | | | 3 | 65 | |
| | | | | 4 | 50 | |
| | | | | 5 | 35 | |
| | | | | 6 | 20 | |
| | | | | 7+ | 10 | |
| Pulaski | OC | ... | D | 1-5 | 60 | 1.50 |
| | | | | 6-10 | 40 | |
| | | | | 10+ | 20 | |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|-------------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Rappahannock | LV | 100 | A,B | 18 | Flat fee of \$200 | 3.20 |
| Richmond | LV | 100 | A | Any | 75 | 3.50 |
| Roanoke | OC | ... | N/A | 1 | 70 | 3.50 |
| | | | | 2 | 60 | |
| | | | | 3 | 50 | |
| | | | | 4 | 40 | |
| | | | | 5 | 30 | |
| | | | | 6+ | 20 | |
| Rockbridge | OC | ... | ... | Assessment is 75% of previous year's assessed value to min. of \$100 | | 3.25 |
| Rockingham | LV | 100 | C,D | Any | 64 | 2.80 |
| Russell | LV | 100 | A,B,D | 1-2 | 80 | 1.45 |
| | | | | 3 | 70 | |
| | | | | 4 | 60 | |
| | | | | 5+ | 50 | |
| Scott | LV | 100 | F | N/A | N/A | 1.20 |
| Shenandoah | OC | ... | N/A | 1 | 100 | 2.86 |
| | | | | 2 | 90 | |
| | | | | 3 | 80 | |
| | | | | 4 | 70 | |
| | | | | 5 | 60 | |
| | | | | 6 | 50 | |
| | | | | 7 | 40 | |
| | | | | 8 | 30 | |
| | | | | 9 | 20 | |
| | | | | 10+ | 10 | |
| Smyth | LV | 100 | A | N/A | N/A | 2.25 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Southampton | RV | 80 | D, F | 1 | 80 | 4.00 |
| | | | | 2 | 70 | |
| | | | | 3 | 60 | |
| | | | | 4 | 50 | |
| | | | | 5 | 40 | |
| | | | | 6 | 30 | |
| | | | | 7 | 20 | |
| | | | | 8+ | 10 | |
| Spotsylvania | OC | ... | N/A | 1 | 50 | 5.00 |
| | | | | 2 | 45 | |
| | | | | 3 | 40 | |
| | | | | 4 | 30 | |
| | | | | 5+ | 20 | |
| Stafford | OC | N/A | N/A | 1 | 40 | 5.49 |
| | | | | 2 | 35 | |
| | | | | 3 | 30 | |
| | | | | 4 | 25 | |
| | | | | 5 | 20 | |
| | | | | 6+ | 15 | |
| Surry | LV | 100 | A | N/A | N/A | 3.50 |
| Sussex | FV | 100 | C, D | New | 100 | 4.85 |
| | | | | 1 | 90 | |
| | | | | 2 | 80 | |
| | | | | 3 | 70 | |
| | | | | 4 | 60 | |
| | | | | 5 | 50 | |
| | | | | 6 | 40 | |
| | | | | 7 | 30 | |
| | | | | 8 | 20 | |
| 9+ | 10 | | | | | |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|-----------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Tazewell | LV | 100 | A, B | 1 | 75 | 2.00 |
| | | | | 2 | 65 | |
| | | | | 3 | 55 | |
| | | | | 4 | 45 | |
| | | | | 5 | 35 | |
| | | | | 6 | 25 | |
| | | | | 7+ | 15 | |
| Warren | OC | N/A | D | 1 | 70 | 3.15 |
| | | | | 2 | 60 | |
| | | | | 3 | 50 | |
| | | | | 4 | 40 | |
| | | | | 5 | 30 | |
| | | | | 6 | 20 | |
| | | | | 7+ | 10 | |
| Washington | LV | 100 | C | New | 80 | 1.55 |
| | | | | 1 | 70 | |
| | | | | 2 | 60 | |
| | | | | 3 | 50 | |
| | | | | 4 | 40 | |
| | | | | 5 | 30 | |
| | | | | 6 | 20 | |
| | | | | 7+ | 10 | |
| | | | | (minimum of \$2,000) | | |
| Westmoreland | LV | 100 | D | Any | 80 | 2.50 |
| Wise | OC | 100 | ... | 1 | 60 | 1.15 |
| | | | | 2 | 55 | |
| | | | | 3 | 50 | |
| | | | | 4 | 45 | |
| | | | | 5 | 40 | |
| | | | | 6 | 35 | |
| | | | | 7 | 30 | |
| | | | | 8 | 25 | |
| | | | | 9 | 20 | |
| | | | | 10 | 15 | |
| | | | | 11+ | 10 | |
| | | | | (minimum of \$2,000) | | |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|-----------------------------|---|---------|-----------------|--|------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Counties (continued) | | | | | | |
| Wythe | OC | ... | N/A | 1 | 70 | 1.90 |
| | | | | 2 | 65 | |
| | | | | 3 | 60 | |
| | | | | 4 | 55 | |
| | | | | 5 | 50 | |
| | | | | 6 | 45 | |
| | | | | 7 | 40 | |
| | | | | 8 | 35 | |
| | | | | 9 | 30 | |
| | | | | 10 | 25 | |
| | | | | 11+ | 20 | |
| York | OC | ... | N/A | 1 | 60 | 4.00 |
| | | | | 2 | 50 | |
| | | | | 3 | 40 | |
| | | | | 4 | 30 | |
| | | | | 5 | 20 | |
| | | | | 6 | 15 | |
| | | | | 7 | 10 | |
| | | | | 8+ | 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 | Done by Washington County | | | | | 0.55 |
| Accomac | Done by Accomack County | | | | | 0.10 |
| Alta Vista | Done by Campbell County | | | | | 2.00 |
| Amherst | Done by Amherst County | | | | | 0.35 |
| Appomattox | RV | 50 | A,B | N/A | N/A | 0.55 |
| Ashland | Done by Hanover County | | | | | 0.77 |
| Berryville | Done by Clarke County | | | | | 1.00 |
| Big Stone Gap | Done by Wise County | | | | | 0.62 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|--------------------------|------------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Towns (continued) | | | | | | |
| Blackstone | Done by Nottoway County | | | | | 0.65 |
| Bloxom | Done by Accomack County | | | | | 0.15 |
| Bluefield | Done by Tazewell County | | | | | 0.60 |
| Boones Mill | Done by Franklin County | | | | | 0.40 |
| Bowling Green | Done by Caroline County | | | | | 1.20 |
| Boydton | Done by Mecklenburg County | | | | | 2.50 |
| Bridgewater | Done by Rockingham County | | | | | 0.75 |
| Broadway | Done by Rockingham County | | | | | 0.51 |
| Brodnax | Done by Brunswick County | | | | | 1.00 |
| Brookneal | Done by Campbell County | | | | | 1.70 |
| Buchanan | Done by Botetourt County | | | | | 0.32 |
| Capron | Done by South Hampton County | | | | | |
| Cedar Bluff | Done by Tazewell County | | | | | 0.35 |
| Charlotte Court House | TV | 33 | A | ... | ... | 1.00 |
| Chase City | Done by Mecklenburg County | | | | | 3.25 |
| Chatham | Done by Pittsylvania County | | | | | 3.36 |
| Chilhowie | LV | 100 | A | N/A | N/A | 0.20 |
| Chincoteague | Done by Accomack County | | | | | 0.85 |
| Christiansburg | Done by Montgomery County | | | | | 0.45 |
| Claremont | Done by Surry County | | | N/A | N/A | 0.60 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|--------------------------|-----------------------------|---------|-----------------|--|-----------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Towns (continued) | | | | | | |
| Clarksville | Done by Mecklenburg County | | | | | 3.75 |
| Clintwood | Done by Dickenson County | | | | | 0.03 |
| Coeburn | Done by Wise County | | | | | 0.40 |
| Colonial Beach | Done by Westmoreland County | | | | | 2.00 |
| Crewe | Done by Nottoway County | | | | | 1.00 |
| Culpeper | ... | ... | ... | 1 | 28 ^k | 2.00 |
| | | | | 2 | 24 | |
| | | | | 3 | 20 | |
| | | | | 4 | 16 | |
| | | | | 5 | 12 | |
| | | | | 6 | 8 | |
| | | | | 7+ | 4 | |
| Damascus | Done by Washington County | | | | | 0.62 |
| Dillwyn | Done by Buckingham County | | | | | 0.28 |
| Drakes Branch | Done by Charlotte County | | | | | 0.37 |
| Dublin | Done by Pulaski County | | | | | 0.50 |
| Eastville | Done by Northampton County | | | | | 0.25 |
| Edinburg | Done by Shenandoah County | | | | | 0.75 |
| Exmore | Done by Northampton County | | | | | 0.45 |
| Fries | Done by Grayson County | | | | | 1.75 |
| Front Royal | Done by Warren County | | | | | 0.60 |
| Glade Spring | Done by Washington County | | | | | 0.20 |
| Glasgow | LV | 100 | A | N/A | N/A | 0.75 |
| Gordonsville | Done by Orange County | | | | | 2.00 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

^k Minimum for large truck and trailer is \$400, and after tractor trailer \$200.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|--------------------------|-----------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Towns (continued) | | | | | | |
| Gretna | Done by Pittsylvania County | | | | | 1.50 |
| Grottoes | Done by Rockingham County | | | | | 0.385 |
| Grundy | Done by Buchanan County | | | | | 0.50 |
| Hallwood | Done by Accomack County | | | | | 0.45 |
| Hamilton | Done by Loudoun County | | | | | 1.10 |
| Haysi | LV | 100 | A | N/A | N/A | 0.15 |
| Hillsville | LV | 100 | A | N/A | N/A | 0.70 |
| Hurt | Done by Pittsylvania County | | | | | 2.50 |
| Iron Gate | Done by Alleghany County | | | | | 1.00 |
| Ivor | Done by Southampton County | | | | | 0.50 |
| Jonesville | TV | 100 | A | N/A | N/A | 0.25 |
| Kenbridge | Done by Lunenburg County | | | | | 1.25 |
| Keysville | Done by Charlotte County | | | | | 0.60 |
| Kilmarnock | Done by Lancaster County | | | | | 0.16 |
| Lacrosse | Done by Mecklenburg County | | | | | 1.25 |
| Lawrenceville | Done by Brunswick County | | | | | 1.80 |
| Lebanon | Done by Russell County | | | | | 0.50 |
| Leesburg | Done by Loudoun County | | | | | 1.00 |
| Louisa | Done by Louisa County | | | | | 0.71 |
| Luray | LV | 100 | D | N/A | N/A | 0.40 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|--------------------------|-----------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Towns (continued) | | | | | | |
| Marion | LV | 100 | A | N/A | N/A | 0.29 |
| McKenney | Done by Dinwiddie County | | | | | 0.50 |
| Middleburg | Done by Loudoun County | | | | | 1.00 |
| Middletown | Done by Frederick County | | | | | 1.25 |
| Mineral | Done by Louisa County | | | | | 0.44 |
| Monterey | Done by County | | | | | 0.35 |
| Mount Jackson | Done by Shenandoah County | | | | | 0.75 |
| New Castle | Done by Craig County | | | | | 0.13 |
| New Market | Done by Shenandoah County | | | | | 0.80 |
| Onancock | Done by Accomack County | | | | | 2.00 |
| Onley | Done by Accomack County | | | | | 0.15 |
| Orange | Done by Orange County | | | | | 1.50 |
| Painter | Done by Accomack County | | | | | 0.30 |
| Pamplin | Done by Appomattox County | | | | | 1.00 |
| Parksley | Done by Accomack County | | | | | 0.80 |
| Pearisburg | RV | 25 | A | N/A | N/A | 3.75 |
| Pennington Gap | Done by Lee County | | | | | 0.25 |
| Phenix | Done by Charlotte County | | | | | 0.50 |
| Pocahontas | Done by Tazewell County | | | | | 0.90 |
| Pound | Done by Wise County | | | | | 0.44 |
| Pulaski | Done by Pulaski County | | | | | 0.74 |

* See last page of Table 9.2 for key to symbols.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|--------------------------|------------------------------|---------------------------|-----------------|--|------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Towns (continued) | | | | | | |
| Purcellville | Done by Loudoun County | | | | | 1.05 |
| Remington | LV | 100 | A, B | If gross wt < 25,999 lbs. | | 1.10 |
| | | | | 1 | 100 | |
| | | | | 2 | 90 | |
| | | | | 3 | 80 | |
| | | | | 4 | 70 | |
| | | | | 5 | 60 | |
| | | | | 6 | 50 | |
| | | | | 7 | 40 | |
| | | | | 8 | 30 | |
| | | | | 9 | 20 | |
| | | | | 10+ | 10 | |
| | | If gross wt > 25,999 lbs. | | | | |
| | | 1 | | 70 | | |
| | | 2 | | 60 | | |
| | | 3 | | 50 | | |
| | | 4 | | 40 | | |
| | | 5 | | 30 | | |
| | | 6 | | 20 | | |
| | | 7+ | | 10 | | |
| Ridgeway | Done by Henry County | | | | | 0.60 |
| Rocky Mount | Done by Franklin County | | | | | 0.51 |
| Round Hill | Done by Loudoun County | | | | | 1.15 |
| Rural Retreat | Done by Wythe County | | | | | 0.45 |
| Saint Paul | Done by Wise County | | | | | 0.31 |
| Saltville | Done by Smyth County | | | | | 0.50 |
| Saxis | Done by Accomack County | | | | | 0.25 |
| Shenandoah | Done by Page County | | | | | 0.33 |
| Smithfield | Done by Isle of Wight County | | | | | 1.00 |

* See last page of Table 9.2 for key to symbols.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|--------------------------|-----------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Towns (continued) | | | | | | |
| South Boston | ... | ... | ... | New | 100 | 1.42 |
| | | | | 1 | 90 | |
| | | | | 2 | 80 | |
| | | | | 3 | 70 | |
| | | | | 4 | 60 | |
| | | | | 5 | 50 | |
| | | | | 6 | 40 | |
| | | | | 7 | 30 | |
| | | | | 8 | 20 | |
| | | | | 9+ | 15 | |
| South Hill | Done by Mecklenburg County | | | | | 3.00 |
| Stanley | Done by Page County | | | | | 0.45 |
| Stephens City | Done by Frederick County | | | | | 1.00 |
| Strasburg | Done by Shenandoah County | | | | | 1.11 |
| Stuart | Done by Patrick County | | | | | 1.10 |
| Tappahannock | LV | 100 | C | N/A | N/A | 1.25 |
| Tazewell | Done by Tazewell County | | | | | 0.50 |
| The Plains | Done by Fauquier County | | | | | 0.50 |
| Timberville | Done by Rockingham County | | | | | 0.30 |
| Urbanna | Done by Middlesex County | | | | | 0.65 |
| Victoria | TV | 100 | A | N/A | N/A | 0.98 |
| Vinton | Done by Roanoke County | | | | | 1.00 |
| Wakefield | Done by Sussex County | | | | | 0.86 |
| Warrenton | Done by Fauquier County | | | | | 2.25 |
| Warsaw | Done by Richmond County | | | | | 0.60 |

* See last page of Table 9.2 for key to symbols.

... No response provided.

N/A Not applicable.

Table 9.2 (continued)

| Locality | Items Used for Tax Purposes | | | Percentage of Original Cost Based on Age if No Pricing Guide Available | | Nominal Tax Rate /\$100 Assessed Value |
|--------------------------|------------------------------|---------|-----------------|--|------------|--|
| | Value* | % Value | Pricing Guides* | Age in Years | Percentage | |
| Towns (continued) | | | | | | |
| Waverly | Done by Sussex County | | | | | 1.85 |
| West Point | Done by King William County | | | | | 3.30 |
| Windsor | Done by Isle of Wight County | | | | | 0.50 |
| Wise | OC | ... | N/A | 1 | 60 | 0.53 |
| | | | | 2 | 55 | |
| | | | | 3 | 50 | |
| | | | | 4 | 45 | |
| | | | | 5 | 40 | |
| | | | | 6 | 35 | |
| | | | | 7 | 30 | |
| | | | | 8 | 25 | |
| | | | | 9 | 20 | |
| | | | | 10 | 15 | |
| | | | | 11+ | 10 | |
| Woodstock | Done by Shenandoah County | | | | | 0.90 |
| Wytheville | Done by Wythe County | | | | | 0.28 |

... No response provided.

N/A Not applicable.

Key:

- A: NADA Official Used Car Guide
- B: NADA Official Older Used Car Guide
- C: Truck Blue Book
- D: Department of Motor Vehicles Reports
- E: MacLean Hunter Market Reports
- F: NADA Official Commercial Truck Guide
- G: Blue Book, National Used Car Market Report
- LV: Loan value
- TV: Trade-in value
- RV: Retail value
- FV: Finance value
- WV: Wholesale Value
- OC: Original Cost

Table 9.3
Tangible Personal Property Tax on Motor Vehicles, Payment and
Assessment Schedules, 1999

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* |
|----------------------------|---|------------------------------|-------------------------------------|---|
| Cities | Note: All cities responded to the survey. | | | |
| Alexandria | 10/5 | 1/1 | No | All |
| Bedford | 12/5 | 1/1 | No | N/A |
| Bristol | 12/5 | 1/1 | No | N/A |
| Buena Vista | 6/5;12/5 | 1/1 | No | N/A |
| Charlottesville | 6/5;12/5 | 1/1 | Yes | BMV, MC, C, MV, T, TR |
| Chesapeake | 6/5 | 1/1 | Yes | All but B, MH |
| Clifton Forge ^a | 12/5 | 5/1 | No | N/A |
| Colonial Heights | 6/5;12/5 | 1/1 | Yes | N/A |
| Covington | 6/5;12/5 | 7/1 | Yes | N/A |
| Danville | 12/5;6/5 | 1/1 | Yes | MV |
| Emporia | 7/1 | ... | Yes | ... |
| Fairfax | 10/5 | 1/1 | Yes | BMV, MC, MV, T, RV |
| Falls Church | 10/5 | 1/1 | No | All but MH |
| Franklin | 12/5 | 1/1 | No | B, MV, TR |
| Fredericksburg | 5/15; 11/15 | 1/1 | Yes ^b | N/A |
| Galax | 12/5 | ... | No | N/A |
| Hampton | 6/5;12/5 | 1/1 | Yes | All |
| Harrisonburg | 12/5 | 1/1 | No | N/A |
| Hopewell | 12/5 | 1/1 | Yes | N/A |
| Lexington | 6/5;12/5 | 1/1 | No | All but B |
| Lynchburg | 11/15 | 1/1 | No | All but MH |
| Manassas | 10/5 | 1/1 | No | N/A |
| Manassas Park | 12/5 | 1/1 | Yes | N/A |
| Martinsville | 12/5 | 1/1 | No | N/A |
| Newport News | 6/5;12/5 | 1/1 | Yes | All but BMV |
| Norfolk | 6/5 | 1/1 | No | All but B, MH |
| Norton | 12/5 | 1/1 | No | N/A |
| Petersburg | 6/10 | 1/1 | No | All |
| Poquoson | 6/5;12/5 | 1/1 | No | All |
| Portsmouth | 6/5; Monthly | 1/1 | Yes | All |

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

N/A Not applicable.

... No response provided.

^a Treasurer will accept payments on delinquent tax, but not as current tax.

^b Automatic bank debits budget payment plan.

Table 9.3 (continued)

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* |
|---------------------------|---|------------------------------|-------------------------------------|---|
| Cities (continued) | | | | |
| Radford | 12/5 | 1/1 | No | N/A |
| Richmond | 5/1 | 1/1 | ... | BMV, C, MC, MV, TR, RV |
| Roanoke | 5/31 | 1/1 | No | All but B |
| Salem | 5/31 | ... | ... | All but B, MH |
| Staunton | 12/5 | 1/1 | Yes | N/A |
| Suffolk | 12/5 | 1/1 | Yes | All but B |
| Virginia Beach | 6/5; 12/5 | 1/1 | No | All but B |
| Waynesboro | 12/5 | 1/1 | Yes [†] | N/A |
| Williamsburg | 12/1 | 1/1 | No | N/A |
| Winchester | Monthly | Monthly | No | All but B |
| Counties | Note: All counties responded to the survey. | | | |
| Accomack | 12/5 | 1/1 | No | BMV, MV, MC, T, TR |
| Albemarle | 6/5; 12/5 | 1/1 | No | All |
| Alleghany | 12/5 | 1/1 | No | N/A |
| Amelia | 12/5 | ... | ... | N/A |
| Amherst | 12/5 | 1/1 | No | N/A |
| Appomattox | 12/5 | 1/1 | No | N/A |
| Arlington | 9/15 - BMV 10/5 - MV | 1/1 | Yes ^c | All but MH |
| Augusta | 12/5 | 1/1 | Yes [†] | N/A |
| Bath | 1/1 | ... | No | N/A |
| Bedford | 12/5 | 1/1 | ... | BMV, MC, MV, T |
| Bland | 12/5 | 1/1 | No | N/A |
| Botetourt | 12/5 | 1/1 | ... | All but MH |
| Brunswick | 12/5 | 1/1 | Yes | N/A |
| Buchanan | 12/5 | 5/1 | Yes | N/A |
| Buckingham | 12/5 | ... | ... | N/A |
| Campbell | 12/5 | 1/1 | No | N/A |
| Caroline | 6/5; 12/5 | 1/1 | Yes ^d | N/A |
| Carroll | 12/5 | ... | No | N/A |
| Charles City | 12/5 | 1/1 | No | N/A |
| Charlotte | 12/5 | 1/1 | No | N/A |

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

N/A Not applicable.

... No response provided.

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

^c Automated tax payer service.

^d Tax payer may pay in full on June 5th.

Table 9.3 (continued)

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* |
|-----------------------------|--------------------------|------------------------------|-------------------------------------|---|
| Counties (continued) | | | | |
| Chesterfield | 6/5 | 1/1 | Yes | BMV, MC, MV, T, RV |
| Clarke | 6/5; 12/5 | 1/1 | Yes [†] | B, BMV, MV, T, TR |
| Craig | 12/5 | 1/1 | Yes [†] | N/A |
| Culpeper | 5/1 | 1/1 | No [†] | N/A |
| Cumberland | 12/5 | 1/1 | Yes | N/A |
| Dickenson | 12/5 | ... | Yes | N/A |
| Dinwiddie | 6/5; 12/5 | 1/1 | No | N/A |
| Essex | 12/5 | 1/1 | Yes | N/A |
| Fairfax | 10/5, 2/15 | 1/1 | Yes | All but B, TR, C |
| Fauquier | 10/5 | 1/1 | No | All but B, MH |
| Floyd | 12/5 | 5/1 | Yes | N/A |
| Fluvanna | 6/5; 12/5 | 1/1 | Yes | N/A |
| Franklin | 12/5 | 1/1 | No | N/A |
| Frederick | 6/5; 12/5 | 1/1 | Yes | All |
| Giles | 5/1 | 1/1 | No | N/A |
| Gloucester | 12/5 | 1/1 | No | N/A |
| Goochland | 12/5 | 1/1 | No | N/A |
| Grayson | 12/5 | 1/1 | Yes ^e | MH |
| Greene | 6/5; 12/5 | 1/1 | No | N/A |
| Greensville | 12/5 | 1/1 | No | N/A |
| Halifax | 12/5 | 1/1 | No | N/A |
| Hanover | 12/5 | 1/1 | Yes | All but B |
| Henrico | 3/15 - MV 3/1 - BMV | 1/1 | Yes | All but B, MH |
| Henry | 12/5 | 1/1 | No | N/A |
| Highland | 12/5 | 1/1 | No | N/A |
| Isle of Wight | 12/5 | 1/1 | ... | All |
| James City | 6/5; 12/5 | 1/1 | Yes | All but MH, TR |
| King & Queen | 12/5 | 1/1 | No | N/A |
| King George | 6/5; 12/5 | 1/1 | No | N/A |
| King William | 12/5 | 1/1 | Yes | N/A |

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

N/A Not applicable.

... No response provided.

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

^e Treasurer will set up payment plans when requested by tax payer.

Table 9.3 (continued)

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* |
|-----------------------------|--------------------------|-------------------------------|-------------------------------------|---|
| Counties (continued) | | | | |
| Lancaster | 12/5 | 1/1 | No | N/A |
| Lee | 12/5 | 1/1 | Yes | N/A |
| Loudoun | 5/5; 10/5 | 1/1 | Yes [†] | All but B, MH |
| Louisa | 12/5 | 1/1 | No | N/A |
| Lunenburg | 12/5 | 1/1 | No | N/A |
| Madison | 12/5 | 1/1 | No | N/A |
| Mathews | 12/5 | 1/1 | No | N/A |
| Mecklenburg | 12/5 | ... | ... | N/A |
| Middlesex | 12/5 | 1/1 | No | N/A |
| Montgomery | 12/5 | 1/1 | No | N/A |
| Nelson | 12/5 | 1/1 | No | All but B |
| New Kent | 12/5 | 1/1 | Yes | N/A |
| Northampton | 12/5 | 1/1 | No | MC, MV, T, TR |
| Northumberland | 12/5 | 1/1 | No | N/A |
| Nottoway | 12/5 | 1/1 | ... | N/A |
| Orange | 12/5 | 1/1 | Yes | N/A |
| Page | 12/5 | ... | ... | MV |
| Patrick | 12/5 | ... | No | N/A |
| Pittsylvania | 12/5 | 1/1 | ... | N/A |
| Powhatan | 12/5 | 1/1 | ... | N/A |
| Prince Edward | 12/5 | 90 days after the rate is set | Yes | N/A |
| Prince George | 12/5 | 1/1 | No | N/A |
| Prince William | 10/5; 3/5 | 1/1 | No | BMV, MV, T, MC, RV |
| Pulaski | 12/5 | 1/1 | No | N/A |
| Rappahannock | 12/5 | 1/1 | Yes | N/A |
| Richmond | 12/5 | 1/1 | Yes | N/A |
| Roanoke | 5/31 | 1/1 | Yes | All but B, MH |
| Rockbridge | 12/5 | 1/1 | No | All |
| Rockingham | 12/5 | 1/1 | ... | N/A |
| Russell | 6/11; 12/11 | 1/1 | No | N/A |

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

N/A Not applicable.

... No response provided.

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

Table 9.3 (continued)

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* |
|-----------------------------|--|------------------------------|-------------------------------------|---|
| Counties (continued) | | | | |
| Scott | 12/20 | ... | ... | N/A |
| Shenandoah | 6/5;12/5 | 1/1 | No | N/A |
| Smyth | 12/5 | 1/1 | Yes [†] | N/A |
| Southampton | 12/5 | 1/1 | Yes | N/A |
| Spotsylvania | 6/5;12/5 | 1/1 | ... | BMV, MC, MV, T |
| Stafford | 6/5;12/5 | 1/1 | Yes | All |
| Surry | 12/5 | 1/1 | No | N/A |
| Sussex | 12/5 | 1/1 | Yes [†] | N/A |
| Tazewell | 12/5 | 1/1 | No | N/A |
| Warren | 12/5 | 1/1 | Yes | All |
| Washington | 12/20 | 1/1 | No | N/A |
| Westmoreland | 12/5 | 1/1 | No | N/A |
| Wise | 10/15 | 1/1 | No | N/A |
| Wythe | 12/5 | 1/1 | Yes | N/A |
| York | 6/5;12/5 | 1/1 | Yes ^f | BMV, MC, MV, MH, T, RV |
| Towns | Note: Towns that answered "not applicable" for all items in this table are excluded. For a list of town respondents and non-respondents, see Appendix B. | | | |
| Abingdon | 12/5 | 1/1 | Yes [†] | N/A |
| Accomac | 12/5 | 1/1 | No | N/A |
| Altavista | 12/5 | ... | ... | N/A |
| Amherst | 12/5 | 1/1 | No | N/A |
| Appomattox | 9/30 | 1/1 | No | N/A |
| Ashland | 1/15 | 1/1 | No [†] | N/A |
| Berryville | 12/5 | ... | No | MV |
| Big Stone Gap | 12/5 | Done by Co. | No | |
| Blackstone | 12/15 | Done by Co. | No | N/A |
| Bloxom | 12/5 | Done by Co. | No | MC, MV, RV, T |
| Bluefield | 12/5 | 1/1 | No | N/A |
| Boones Mill | 3/1 | ... | ... | ... |
| Bowling Green | 12/5 | 1/1 | No | N/A |
| Boydton | 1/1 | 1/1 | ... | N/A |
| Bridgewater | 12/5 | ... | No | N/A |

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

N/A Not applicable.

... No response provided.

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

^f Payment options modified by Treasurer to taxpayer with written request.

Table 9.3 (continued)

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* |
|--------------------------|--------------------------|------------------------------|-------------------------------------|---|
| Towns (continued) | | | | |
| Broadway | 12/5 | ... | ... | N/A |
| Brodnax | 5/31 | ... | No | All but B, MH |
| Brookneal | 12/5 | Done by Co. | No | N/A |
| Buchanan | 12/5 | 1/1 | No | ... |
| Capron | 12/5 | ... | ... | N/A |
| Cedar Bluff | 12/5 | ... | ... | N/A |
| Charlotte C.H. | 3/5 | 1/1 | Yes | ... |
| Chase City | 1/31 | 1/1 | Yes ^g | N/A |
| Chatham | 12/6 | 1/1 | Yes | N/A |
| Chilhowie | 12/5 | 1/1 | No | N/A |
| Chincoteague | 12/5 | ... | No | BMV, MC, MV, T |
| Christiansburg | 12/5 | 1/1 | No | N/A |
| Claremont | 12/5 | ... | No | N/A |
| Clarksville | 2/1 | ... | ... | N/A |
| Clintwood | 12/5 | ... | ... | N/A |
| Coeburn | 12/5 | 1/1 | ... | N/A |
| Colonial Beach | 12/5 | 1/1 | No | N/A |
| Crewe | 12/5 | 1/1 | No | N/A |
| Culpeper | 1/31 | 1/1 | No | N/A |
| Damascus | 12/20 | ... | No | N/A |
| Dillwyn | 12/5 | ... | No | N/A |
| Drakes Branch | 2/15 | Done by Co. | No | N/A |
| Dublin | 12/5 | 1/1 | No | N/A |
| Eastville | 12/5 | 1/1 | No | N/A |
| Edinburg | 12/31 | ... | No | N/A |
| Exmore | 12/5 | ... | No | N/A |
| Farmville | 12/15 | 1/1 | No | N/A |
| Fries | 12/5 | 1/1 | Yes | N/A |
| Front Royal | 12/5 | 1/1 | No | All but MH |
| Glade Spring | 12/21 | 1/1 | No | N/A |

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

N/A Not applicable.

... No response provided

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

^g May make monthly payments.

Table 9.3 (continued)

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* |
|--------------------------|--------------------------|------------------------------|-------------------------------------|---|
| Towns (continued) | | | | |
| Glasgow | 12/5 | 1/1 | No | All |
| Gordonsville | 12/5 | ... | Yes | N/A |
| Gretna | 12/5 | 1/1 | No | N/A |
| Grottoes | 12/5 | 1/1 | No | N/A |
| Grundy | 12/5 | 1/1 | No | N/A |
| Hallwood | 12/5 | 1/1 | No | BMV, MV, MC, T |
| Hamilton | 2/5, 10/5 | Done by Co. | Yes | All |
| Haysi | 12/5 | 1/1 | No | N/A |
| Hillsville | 12/5 | 1/1 | No | N/A |
| Hurt | 12/5 | ... | ... | N/A |
| Iron Gate | 12/5 | 1/1 | No | N/A |
| Irvington | N/A | 1/1 | No | B, BMV, MV |
| Ivor | 2/1 | ... | No | N/A |
| Jonesville | 12/5 | Done by Co. | No | N/A |
| Kenbridge | 12/5 | 1/1 | No | N/A |
| Keysville | 12/5 | 1/1 | Yes | N/A |
| Kilmarnock | 12/5 | 1/1 | No | N/A |
| La Crosse | 1/1 | 1/1 | No | N/A |
| Lawrenceville | 1/5 | 1/1 | Yes | N/A |
| Lebanon | 12/12 | 1/1 | No | N/A |
| Leesburg | 2/5; 10/5 | 1/1 | No | All |
| Louisa | 1/15 | 1/1 | No | N/A |
| Luray | 12/5 | 1/1 | No | All |
| Marion | 12/15 | 1/1 | No | N/A |
| McKenney | 12/31 | ... | No | N/A |
| Middleburg | 10/5 | ... | No | N/A |
| Middletown | 12/5 | Done by Co. | No | N/A |
| Mineral | 1/15 | 1/15 | No | N/A |
| Monterey | 12/5 | 1/1 | No | N/A |
| New Castle | 3/5 | ... | No | N/A |

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

N/A Not applicable.

... No response provided.

† Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

Table 9.3 (continued)

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* |
|--------------------------|--------------------------|------------------------------|-------------------------------------|---|
| Towns (continued) | | | | |
| New Market | 6/5, 12/5 | 1/1 | No | N/A |
| Onancock | 12/5 | ... | No | MV |
| Onley | 12/5 | ... | No | N/A |
| Orange | 12/5 | 1/1 | No | N/A |
| Painter | 12/6 | Done by Co. | No | N/A |
| Pamplin | 6/30 | ... | No | N/A |
| Parksley | 12/5 | N/A | No | N/A |
| Pearisburg | 3/15 | 1/1 | No | N/A |
| Pennington Gap | 1/1 | 1/1 | Yes | N/A |
| Phenix | 12/5 | ... | ... | N/A |
| Pocahontas | 12/5 | ... | No | N/A |
| Pound | 12/5 | ... | ... | N/A |
| Pulaski | 12/5 | 1/1 | No | N/A |
| Purcellville | 12/5 | 1/1 | Yes [†] | N/A |
| Remington | 3/5 | 1/1 | No | BMV, MC, MV, TR |
| Rocky Mount | 2/28 | Done by Co. | No | N/A |
| Round Hill | 12/5 | Done by Co. | No | N/A |
| Rural Retreat | 1/1 | 1/1 | No | N/A |
| Saint Paul | 12/5 | 1/1 | No | N/A |
| Saltville | 12/5 | 1/1 | No | N/A |
| Saxis | 12/5 | ... | No | N/A |
| Shenandoah | 12/5 | ... | No | Done by Page Co. |
| Smithfield | 12/5 | ... | ... | All |
| South Boston | 12/5 | 1/1 | No | ... |
| South Hill | 1/5 | 1/1 | No | N/A |
| Stanley | 12/5 | ... | No | All but MH |
| Stephens City | 12/5 | ... | No | N/A |
| Strasburg | 6/5; 12/5 | 1/1 | Yes | N/A |
| Stuart | 5/1 | 1/1 | No | N/A |
| Tappahannock | 12/5 | 1/1 | Yes | N/A |

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

N/A Not applicable.

... No response provided.

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

Table 9.3

| Locality | Property Tax Due Date(s) | Effective Date of Assessment | Options for Payment of Property Tax | Categories of Property for Which Proration Offered* |
|--------------------------|--------------------------|------------------------------|-------------------------------------|---|
| Towns (continued) | | | | |
| Tazewell | 12/5 | 1/1 | No | N/A |
| The Plains | 3/15 | N/A | No | N/A |
| Timberville | 12/31 | 1/1 | No | N/A |
| Urbanna | 12/5 | ... | ... | N/A |
| Victoria | 12/5 | ... | Yes | N/A |
| Vinton | 5/31 | 1/1 | Yes | BMV, MC, MV, T |
| Wakefield | 2/5 | 1/1 | No | N/A |
| Warrenton | 12/15 | 1/1 | ... | MC, MV, T, C, RV |
| Warsaw | 12/5 | 1/1 | Yes [†] | N/A |
| Washington | N/A | 1/1 | Yes | N/A |
| Waverly | 12/31 | 1/1 | No | N/A |
| West Point | 8/5 | 1/1 | No | All but BMV |
| Windsor | 12/5 | Done by Co. | No | All |
| Wise | 12/5 | 1/1 | No | N/A |
| Woodstock | 6/5; 12/5 | 1/1 | Yes [†] | N/A |
| Wytheville | 12/15 | 1/1 | No | N/A |

N/A Not applicable.

... No response provided.

† Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

*Key to abbreviations

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