

**Table 9.4  
Taxes on Personal Property Other Than Motor Vehicles, 1999**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities</b>										
Alexandria	OC	4.75	OC	4.75	N/A	N/A	\$4.75/100 if driven on daily basis	N/A	N/A	N/A
Bedford	100% BV	1.80	100% BV	1.80	100% BV	1.80	Established value	1.80	100% BV	1.80
Bristol	N/A	N/A	OC	6.00	OC	6.00	NADA lowest value 30%	6.00	OC	6.00
Buena Vista	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	N/A	4.25	NADA	4.25
Charlottesville	N/A	N/A	ABOS Guide	4.20	N/A	N/A	\$125 flat rate	4.20	N/A	N/A
Chesapeake	Pricing guide	1.50	Pricing guide	1.50	20% OC	4.00	Exempt per 7/97 ordinance	N/A	Pricing guide	1.50
Clifton Forge	60% depr. to 10%	3.35	60% depr. to 10%	3.35	60% depr. to 10%	3.35	60% depr. to 10%	3.35	60% depr. to 10%	3.35
Colonial Heights	N/A	3.50	N/A	3.50	N/A	N/A	\$500 flat value	3.50	N/A	3.50
Covington	N/A	N/A	30% RV NADA	5.60	N/A	N/A	N/A	N/A	45% RV NADA	5.60

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Alexandria	OC	4.50	OC	4.50	N/A	4.75	N/A	4.75	...	...
Bedford	52% OC	4.50	52% OC	1.50	52% OC	1.50	52% OC	1.50	...	...
Bristol	OC	6.00	OC	6.00	N/A	N/A	OC	6.00	...	...
Buena Vista	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	1 yr. 60% OC Depr. 10% per yr. 10% min.	4.25	...	...
Charlottesville	Same as mach. & tools	4.20	Same as mach. & tools	4.20	Same as mach. & tools	4.20	Same as mach. & tools	4.20	...	...
Chesapeake	20% OC	4.00	20% OC	4.00	20% OC	4.00	20% OC	4.00	20% OC	4.00
Clifton Forge	60% decr. to 10%	3.35	60% decr. to 10%	3.35	N/A	N/A	N/A	N/A	...	...
Colonial Heights	Cost & yr. of purchase	3.50	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Covington	10% OC	5.60	10% OC	5.60	N/A	N/A	N/A	N/A	10% OC	5.60

... No response provided.

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**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate(\$)
<b>Cities (continued)</b>								
Alexandria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.11
Bedford	N/A	N/A	N/A	N/A	N/A	N/A	100% book	0.76
Bristol	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x applicable rate	1.10
Buena Vista	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.92
Charlottesville	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Appraisal Guide	1.11
Chesapeake	12% OC	4.00	12% OC	4.00	N/A	N/A	Based on model yr. & sq. footage	1.26
Clifton Forge	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	1.13
Colonial Heights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covington	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.80

... No response provided.

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**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Danville	N/A	N/A	N/A	3.00	N/A	3.00	N/A	3.00	N/A	3.00
Emporia	N/A	N/A	30% OC	5.00	N/A	N/A	30% OC	5.00	30% OC	5.00
Falls Church	N/A	N/A	ABOS Publication	4.71	N/A	N/A	N/A	N/A	N/A	N/A
Franklin	N/A	N/A	25% OC	4.50	N/A	N/A	100% BV	4.50	80% OC Depr. 10% per yr.	4.50
Fredericksburg	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	2.99	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	2.99	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	N/A	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	N/A	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	2.99
Galax	N/A	N/A	N/A	1.42	N/A	N/A	1 yr. 90% 2 yr.s. 80%	1.42	N/A	N/A
Hampton	70% OC Depr. 5% per yr.	1.00	BV	1.00	N/A	4.25	NADA	4.25	NADA recreational appraisal guide	1.00

... No response provided.

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**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Danville	N/A	3.00	N/A	3.00	N/A	N/A	N/A	N/A	...	...
Emporia	30% OC	5.00	1 yr. 50% 2 yrs. 45% 3yr. 40%	5.00	N/A	N/A	N/A	N/A	...	...
Falls Church	Same as mach. & tools	4.71	75, 50, 35, 15, 10, 5, life of property	4.71	N/A	N/A	Same as mach. & tools	4.71	...	...
Franklin	25% OC	4.50	25% OC	4.50	N/A	N/A	N/A	N/A	...	...
Fredericksburg	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	2.99	1 yr. 80% 2 yrs. 60% 3 yrs. 40% ≥ 4 yrs. 20%	2.99	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	2.99	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	2.99	...	...
Galax	1 yr. 90% 2 yrs. 80% 3 yrs. 70%	1.42	50% OC	1.42	N/A	N/A	N/A	N/A	...	...
Hampton	75%-35% OC	4.25	35% OC	4.25	N/A	N/A	35%	4.25	35%	4.25

... No response provided.

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**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Cities (continued)</b>									
Danville	N/A	N/A	N/A	N/A	N/A	N/A	Same as real	08125	
Emporia	N/A	N/A	N/A	N/A	N/A	N/A	Assessed as personal property per R.E. rate	0.84	
Falls Church	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Franklin	Flat rate per head	4.50	25% OC	4.50	N/A	N/A	N/A	N/A	
Fredericksburg	N/A	N/A	1 yr. 90% 2 yrs. 80% 3 yrs. 70% 4 yrs. 60% 5 yrs. 45% 6 yrs. 30% ≥ 7 yrs. 20%	2.99	N/A	N/A	FMV	1.13	
Galax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.79	
Hampton	N/A	N/A	OC, year purchased	4.25	N/A	N/A	Wingate Apraisal Guide	1.25	

... No response provided.

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**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Harrisonburg	% OC	2.00	% OC	2.00	% OC	2.00	Old Car Pricing Guide	2.00	% OC	2.00
Hopewell	% OC	3.05	35% of retail-BUC Research	3.05	N/A	N/A	N/A	N/A	N/A	N/A
Lexington	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lynchburg	ABOS Marine Blue Book	3.30	ABOS Marine Blue Book	3.30	% OC	3.30	Household goods	0	% OC	3.30
Manassas	Sliding scale by age	3.05	NADA	3.05	Aircraft Blue Book	0.01	Vehicles 1979 & prior assessed \$100	0.01	NADA	3.05
Manassas Park	N/A	N/A	NADA Marine Appraisal Guide or % OC	3.50	N/A	N/A	% OC or min. \$200 flat fee	3.50	% OC or NADA Recreational Vehicle Guide	3.50
Martinsville	% OC	1.92	ABOS--avg. between listed high & low values	1.92	N/A	N/A	NADA LV or % OC	1.92	Intertec avg.	1.92
Newport News	% OC	0.90	100% ABOS BV or % OC	1.00	Aircraft Digest 50% BV	2.10	\$200 min.	4.15	% OC or NADA 90% BV	1.00
Norfolk	Low range of ABOS	1.50	Low range of ABOS	1.50	20% of base avg. from Blue Book	2.40	N/A	N/A	NADA	2.00

... No response provided.

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**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Harrisonburg	% of OC	2.00	% of OC	2.00	% of OC	2.00	% of OC	2.00	...	...
Hopewell	% of OC	3.05	N/A	N/A	25% of OC	3.03	N/A	N/A	...	...
Lexington	N/A	N/A	25% OC	3.95	N/A	N/A	N/A	N/A	...	...
Lynchburg	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	...	...
Manassas	Sliding scale	3.05	Sliding scale	3.05	Sliding scale	3.05	Sliding scale	3.05	...	...
Manassas Park	Depr. & % of OC	3.50	% of cost	3.50	N/A	N/A	N/A	N/A	...	...
Martinsville	% of OC	1.92	% of OC	1.92	% of OC	1.85	% of OC	1.92	...	...
Newport News	33.3%	4.15	33.3%	4.15	N/A	N/A	N/A	N/A	...	...
Norfolk	40% OC	4.00	40% OC	4.00	40% OC	4.00	40% OC	4.00	...	...

... No response provided.

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**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>								
Harrisonburg	20% OC	2.00	20% OC	2.00	N/A	N/A	FMV	0.62
Hopewell	N/A	N/A	N/A	N/A	Exempt	N/A	Sq. footage	1.14
Lexington	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.72
Lynchburg	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x value	1.11
Manassas	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Appraising Guide	1.24
Manassas Park	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.44
Martinsville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Newport News	N/A	4.15	33.3%	4.15	N/A	N/A	Sq. footage	1.24
Norfolk	N/A	N/A	N/A	N/A	N/A	N/A	Low range of Wingate Mobile Home Guide	1.40

... No response provided.

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**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Norton	FMV	1.85	FMV	1.85	N/A	N/A	FMV	1.85	N/A	N/A
Petersburg	100% ABOS Book	4.30	100% ABOS Book	4.30	N/A	N/A	100%	4.30	100% ABOS Book	4.30
Poquoson	20% OC Workboats	3.85	100% BV	1.50	N/A	N/A	100.00 min. value	3.85	100% BV	1.50
Portsmouth	Low retail ABOS	0.001	Low retail ABOS	0.01	N/A	N/A	Non-taxable	...	Used wholesale NADA	1.50
Radford	NADA	2.14	NADA	2.14	N/A	N/A	N/A	N/A	NADA	2.14
Roanoke	ABOS-low avg. trade-in	3.45	ABOS--low avg. trade-in	3.45	Same as BPP% of cost	3.45	None	none	Intertec--low trade-in	3.45
Salem	N/A	3.20	% OC	3.20	N/A	3.20	N/A	3.20	NADA	3.20
Staunton	≤ 5 yrs. 20% OC	2.00	≤ 5 yrs. 20% OC	2.00	≤ 5 yrs. 20% OC	2.00	Not taxed (exempt household)	...	NADA or 7 yr. straight line w/15% of cost min.	N/A
Virginia Beach	ABOS & BUC--low trade-in	1.50	ABOS & BUC--low trade- in	1.50	McFadden Publica- tions, 40% OC	3.70	N/A	N/A	NADA	1.50
Waynesboro	% OC	5.00	%OC	5.00	%OC	5.00	Tax exempt	.N/A	%OC	5.00

... No response provided.

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**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Norton	10% OC	1.85	10% OC	1.85	N/A	N/A	N/A	N/A	...	...
Petersburg	Schedule by purchase date	4.30	Schedule by purchase date	4.30	N/A	N/A	N/A	N/A	...	...
Poquoson	30% OC	3.85	30% OC	3.85	30% OC	3.85	N/A	N/A	...	...
Portsmouth	50% OC	4.35	50% OC	4.35	50% OC	3.00	50% OC	4.35	...	...
Radford	% OC	1.76	% OC	1.76	N/A	N/A	% OC	1.76	...	...
Roanoke	ABOS Book - low avg. trade-in	3.45	ABOS Book - low avg. trade-in	3.45	ABOS Book - low avg. trade-in	3.45	ABOS Book - low avg. trade-in	3.45	% OC	3.45
Salem	% OC	3.20	% OC	3.20	% OC	3.20	% OC	3.20	...	...
Staunton	...	2.00	3 yrs. 20% OC	2.00	3 yrs. 20% OC 15 yrs. 10% OC	2.00	3 yrs. 20% OC 15 yrs. 10% OC	2.00	...	...
Virginia Beach	40% OC	3.70	40% OC	3.70	40% OC	3.70	40% OC	3.70	...	...
Waynesboro	% OC	5.00	% OC	5.00	% OC	5.00	% OC	5.00	...	...

... No response provided.

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**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>								
Norton	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.70
Petersburg	N/A	N/A	N/A	N/A	N/A	N/A	100% Wingate Appraisal Guide	1.43
Poquoson	N/A	N/A	N/A	N/A	N/A	N/A	100% assessed value	1.12
Portsmouth	N/A	N/A	N/A	N/A	N/A	N/A	Avg. Cash Value Blue Book	1.36
Radford	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.74
Roanoke	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide, sq. ft. factor	1.22
Salem	N/A	N/A	N/A	N/A	N/A	N/A	NADA	1.18
Staunton	N/A	N/A	N/A	2.00	N/A	N/A	Wingate Appraisal Guide	1.00
Virginia Beach	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	1.22
Waynesboro	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.97

... No response provided.

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**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Williamsburg	N/A	N/A	LV	3.50	N/A	N/A	N/A	3.50	LV	3.50
Winchester	N/A	N/A	NADA	3.50	N/A	N/A	NADA	3.50	NADA	3.50
<b>Counties</b>										
Accomack		3.13- 3.26	N/A	3.13- 3.26	N/A	3.13- 3.26	N/A	N/A	N/A	N/A
Albemarle		4.28	% OC	4.28	12.5% OC 90% of prior assessed value thereafter	4.28	Min. assessment	4.28	% OC	4.28
Alleghany		N/A	20% RV in NADA Boat B/C	5.95	12% OC	5.95	N/A	N/A	20% RV in NADA	5.95
Amherst	1 yr. 80% 10% depr. per yr.	2.50	1 yr. 80% 10% depr. per yr.	2.50	N/A	N/A	1 yr. 70% 10% depr. per yr.	2.50	N/A	N/A
Appomattox	25% avg. RV	3.50	25% avg. RV	3.50	50% avg. RV	3.50	50% avg. RV	3.50	25% avg. RV	3.50

... No response provided.

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**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>										
Williamsburg	30% OC	3.50	30% OC	3.50	30% OC	3.50	30% OC	3.50	...	...
Winchester	% OC	3.50	% OC	3.50	N/A	N/A	N/A	N/A	...	...
<b>Counties</b>										
Accomack	N/A	3.13- 3.26	N/A	3.13- 3.26	N/A	N/A	N/A	N/A	1998 50% 1997 45% 1996 43% etc.	3.13- 3.26
Albemarle	% OC	4.28	% OC	4.28	% OC	4.28	% OC	4.28	...	...
Alleghany	% based on yr.	5.95	15% OC	5.95	15% OC	5.95	15% OC	5.95	15% OC	5.95
Amherst	30%	2.50	30%	2.50	N/A	N/A	N/A	N/A	...	...
Appomattox	N/A	N/A	50% FMV	3.50	N/A	N/A	N/A	N/A	...	...

... No response provided.

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**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Cities (continued)</b>								
Williamsburg	N/A	N/A	N/A	N/A	N/A	N/A	Taxed as real estate	0.54
Winchester	N/A	N/A	N/A	N/A	N/A	N/A	100% assessed valuation	0.59
<b>Counties</b>								
Accomack	N/A	N/A	1998 15% 1997 14% 1996 13%	Dist.2-3.24	N/A	N/A	N/A	0.66- 0.79
Albemarle	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage & condition	0.72
Alleghany	5% MV	5.95	5% cost	5.95	N/A	N/A	Based on 98 reassessment rates & condition	0.76
Amherst	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.51
Appomattox	N/A	N/A	N/A	N/A	N/A	N/A	Mobile Home Guide	0.55

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Arlington	N/A	N/A	NADA--low value or % OC	4.40	N/A	N/A	Assessed at 100.00	4.40	NADA--low value	4.40
Augusta	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bath	20% used W/S	0.20	20% used W/S	0.20	20% OC	0.20	100% avg. trade-in	0.20	N/A	N/A
Bedford	20% avg. retail	8.50	20% avg. retail	8.50	20% avg. retail	8.50	20% avg. retail	8.50	20% avg. retail	8.50
Bland	N/A	1.60	Depr. 10% per yr.	1.60	N/A	1.60	N/A	N/A	N/A	N/A
Botetourt	N/A	N/A	N/A	N/A	N/A	N/A	AV loan	2.55	AV loan	2.55
Brunswick	N/A	N/A	TV (NADA wholesale value)	3.40	25% OC	3.40	FMV	3.40	FMV	3.40
Buchanan	LV	1.95	LV	1.95	FMV	1.95	FMV	1.95	LV	1.95

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Arlington	% OC	4.40	% OC	4.40	% OC	4.40	% OC	4.40	...	...
Augusta	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Bath	100% DC	0.20	100% DC	0.20	N/A	N/A	N/A	N/A	...	...
Bedford	20 % OC	8.50	20% OC	8.50	20% OC	8.50	20% OC	8.50	...	...
Bland	Age & sq. footage	0.73	50% OC as long as used	1.60	N/A	N/A	N/A	N/A	...	...
Botetourt	1 yr. 90%	2.55	1 yr. 90%	2.55	1 yr. 90%	2.55	1 yr. 90%	2.25	...	...
	2 yrs. 70%		2 yrs. 70%		2 yrs. 70%		2 yrs. 70%			
	3 yrs. 50%		3 yrs. 50%		3 yrs. 50%		3 yrs. 50%			
	4 yrs. 30%		4 yrs. 30%		4 yrs. 30%		4 yrs. 30%			
	≥ 5 yrs. 10%		≥ 5 yrs. 10%		≥ 5 yrs. 10%		≥ 5 yrs. 10%			
Brunswick	25% OC	3.40	25% OC	3.40	25% OC	3.40	25% OC	3.40	...	...
Buchanan	OC	1.95	OC	1.95	OC	1.95	OC	1.95	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Counties (continued)</b>									
Arlington	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.40
Augusta	N/A	N/A	20%	1.90	N/A	N/A	N/A	N/A	N/A
Bath	N/A	N/A	N/A	N/A	N/A	N/A	NADA	0.50	
Bedford	N/A	N/A	N/A	N/A	N/A	N/A	100% avg. market value	0.59	
Bland	Sheep & hogs \$50 per head cattle \$100	0.73	DC	0.73	Household items \$1000 refrig. \$100	1.60	Age & sq. footage	0.69	
Botetourt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.70	
Brunswick	Per head	1.90	25%	1.90	N/A	N/A	FMV	0.59	
Buchanan	FMV	1.95	FMV	1.95	N/A	N/A	Sq. footage & model yr.	0.59	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Buckingham	N/A	N/A	50%	3.30	N/A	N/A	...	...	NADA	3.50
Campbell	50% DC	3.25	50% DC	3.25	50% DC	3.25	Exempt	0	50% DC	3.25
Caroline	N/A	N/A	40% NADA	6.25	Flat value 2,000	6.25	Min. 200 value	6.25	40% NADA	6.25
Carroll	100% for 96	1.30	100% for 96	1.30	100% for 96	1.30	100% for 96	1.30	100% for 96	1.30
Charles City	Based on yr. purchased	3.40	100% ABOS guide	3.40	Based on yr. purchased	3.40	100% FMV	3.40	NADA guide	3.40
Charlotte	N/A	N/A	85%	2.00	30%	2.00	10% or \$1,500 flat	2.00	85%	2.00

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Buckingham	100% new 0-5 yrs. 50% 6-10 yrs. 20% 11-20 yrs. 10% ≥ 21 yrs. 5%	3.30	100%	3.30	N/A	N/A	N/A	N/A	...	...
Campbell	0-10 yrs. 25% OC ≥ 11 yrs. 15% OC	3.25	0-10 yrs. 25% OC ≥ 11 yrs. 15% OC	3.25	0-9 yrs. 20% OC 10-19 yrs. 15% OC ≥ 20 yrs. 10% OC	3.25	0-10 yrs. 25% OC ≥ 11 yrs. 15% OC	3.25	...	...
Caroline	Based on yr. purchased	6.25	20%	6.25	20%	6.25	N/A	N/A	...	...
Carroll	100% for 96	1.30	100% for 96	1.30	100% for 96	1.30	100% for 96	1.30	...	...
Charles City	Based on yr. purchased	3.40	Based on yr. purchased	3.40	Based on yr. purchased	3.40	Based on yr. purchased	3.40	...	...
Charlotte	30%	2.00	45%	2.00	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Counties (continued)</b>									
Buckingham	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.48	
Campbell	N/A	N/A	≤ 10 yrs. 20% cost 10-20 yrs. 10% cost	3.25	N/A	N/A	Wingate Appraisal Guide	0.51	
Caroline	N/A	N/A	10%	6.25	N/A	N/A	...	0.71	
Carroll	N/A	N/A	100%	1.30	N/A	N/A	100%	0.62	
Charles City	100%	3.40	100%	3.40	N/A	N/A	100% Wingate Mobile Home Guide	0.78	
Charlotte	30%	2.00	30%	2.00	N/A	N/A	Wingate Mobile Home Guide	0.65	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Chesterfield	1 yr. 70%	3.60	1 yr. 70%	3.60	Aircraft Bluebook	0.50	100.00 min. value	3.60	1 yr. 90%	3.60
	2 yrs. 50%		2 yrs. 50%		Digest					
	3 yrs. 40%		3 yrs. 40%		Avg. marketable					
	4 yrs. 30%		4 yrs. 30%		equipped					
	5 yrs. 20%		5 yrs. 20%							
	≥ 6 yrs. 10%		≥ 6 yrs. 10%							
Clarke	Same as farm/business	4.00	Same as farm/business; small boats % OC	4.00	100% wholesale value from aircraft book	4.00	Class 5 listing in Old Cars Price Guide, max 5,000.000	4.00	NADA	4.00
Craig	OC depr.	2.50	OC depr.	2.50	OC depr.	2.50	N/A	N/A	N/A	2.50
Culpeper	40% avg. trade-in	6.25	40% avg. trade-in	6.25	10% base avg.--Aircraft Blue Book	6.25	30% of Class 4 Old Car Price Guide	6.25	40% of used wholesale from NADA	6.25
Cumberland	FMV	4.00	FMV	4.00	FMV, Aircraft Blue Book	0.45	FMV	4.00	FMV	4.00
Dickenson	N/A	N/A	Depr. per yr.	1.59	N/A	N/A	> 15 yr.s assessed at \$100 value	1.59	N/A	N/A
Dinwiddie	20% OC, if avail., book loan value	4.90	20% OC, if avail., book loan value	4.90	Aircraft Book 100%	0.50	If avail., book loan value	4.90	If avail., book loan value	4.90

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Chesterfield	1 yr. 70%	3.60	1 yr. 50%	3.60	1 yr. 50%	3.60	1 yr. 50%	3.60	...	...
	2 yrs. 50%		2 yrs. 40%		2 yrs. 40%		2 yrs. 40%			
	3 yrs. 40%		3 yrs. 20%		3 yrs. 20%		3 yrs. 20%			
	4 yrs. 30%		4 yrs. 10%		4 yrs. 10%		4 yrs. 10%			
	5 yrs. 20%		5 yrs. 5%		5 yrs. 5%		5 yrs. 5%			
	≥ 6 yrs. 10%		≥ 6 yrs. 1%		≥ 6 yrs. 1%		≥ 6 yrs. 1%			
Clarke	Same as farm & business machinery	4.00	Same as farm & business machinery	4.00	Same as farm & business machinery	4.00	Same as farm & business machinery	4.00	...	...
Craig	Depr. from OC	2.20	Depr. from OC	2.20	N/A	N/A	N/A	N/A	...	...
Culpeper	20% OC	6.25	20% OC	6.25	N/A	N/A	N/A	N/A	Equipment-20% OC	6.25
Cumberland	FMV	4.00	FMV	4.00	FMV	4.00	FMV	4.00	...	...
Dickenson	100% OC using depr. schedule	1.59	OC using depr. schedule	1.59	N/A	N/A	N/A	N/A	...	...
Dinwiddie	20% OC	3.30	20% OC	4.90	20% OC	4.90	20% OC	4.90	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Counties (continued)</b>									
Chesterfield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	1.08
Clarke	N/A	N/A	1 yr. 75% OC 2 yrs. 60% OC 3 yrs. 50% OC 4 yrs. 40% OC 5 yrs. 30% OC 6 yrs. 20% OC	4.00	N/A	N/A	N/A	Wingate Mobile Home Guide	0.92
Craig	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	0.62
Culpeper	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Scale	0.74
Cumberland	N/A	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.56
Dickenson	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage & yearly depr.	0.65
Dinwiddie	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x rate	0.74

... No response provided.

\* Key to Abbreviations:

OC — Original Cost BV — Book Value FMV — Fair Market Value DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Essex	20% FMV	3.50	50% FMV	3.50	50% FMV	3.50	50% FMV	3.50	50% FMV	3.50
Fauquier	N/A	N/A	Cost x 70%-10% based on yr. of purchase	4.65	Avg. inventory value from Aircraft Blue Book	0.60	125.00 min. value	4.65	Cost x 70%-10% based on yr. of purchase	1.50
Floyd	Cost x 70%-10% depr. per yr.	2.18	Same as trucks weighing > 2 tons	2.18	Cost x 70%-10% depr. per yr.	2.18	CPI Value Guide, low value	2.18	N/A	N/A
Fluvanna	N/A	N/A	100% avg. trade-in value	3.70	20% cost per yr.	3.70	N/A	N/A	Blue Book-avg. 100%	3.70
Franklin	100% low book	1.67	100% low book	1.67	100% low book	1.67	Depends on cost & condition	1.67	N/A	N/A
Frederick	Blue Book/NADA	4.20	Blue Book/NADA	4.20	Blue Book	0.425	NADA/CPI if limited mileage tag	4.20	Intertec/NADA	4.20
Giles	12.5%	7.00	12.5%	7.00	12.5% OC	47.00	100% flat value	7.00	N/A	N/A
Gloucester	50% of low boat BV	1.00	40% of low boat BV	3.50	40% BV	3.50	N/A	N/A	40% BV	3.50

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Essex	10% OC	3.50	10% OC	3.50	N/A	N/A	N/A	N/A	...	...
Fauquier	OC x 70%-10% based on yr. of purchase	4.65	OC x 70%-10% based on yr. of purchase	4.65	OC x 70%-10% based on yr. of purchase	4.65	OC x 70%-10% based on yr. of purchase	4.65	Handicap vans-FMV	0.05
Floyd	Same as mach. & tools	2.18	Same as mach. & tools	2.18	N/A	N/A	N/A	N/A	...	...
Fluvanna	20% OC for 10 yr.s.	3.70	20% OC for 10 yr.s.	3.70	N/A	N/A	N/A	N/A	...	...
Franklin	75% OC	1.67	Same as mach. & tools	1.67	Same as mach. & tools	1.67	Same as mach. & tools	1.67	...	...
Frederick	% OC	4.20	% OC	4.20	% OC	4.20	% OC	4.20	% OC	4.20
Giles	12.5%	7.00	12.5%	7.00	N/A	N/A	12.5%	7.00	...	...
Gloucester	30% OC & depr.	3.50	30% OC & depr.	3.50	30% OC & depr.	3.50	30% OC & depr.	3.50	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost      BV — Book Value      FMV — Fair Market Value      DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Essex	FR	3.50	10% OC	3.50	N/A	N/A	100% FMV	0.52
Fauquier	N/A	N/A	N/A	N/A	N/A	N/A	Assessed at each county general reassessment	1.03
Floyd	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	0.695
Fluvanna	N/A	N/A	N/A	N/A	N/A	N/A	100% avg. trade-in-value	0.64
Franklin	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x depr. value	0.55
Frederick	N/A	N/A	N/A	N/A	N/A	N/A	NADA/Dealer Cost/Wingate Book/Reassessment	0.59
Giles	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	0.68
Gloucester	Set price	3.50	10%-30%	3.50	N/A	N/A	Sq. footage method	0.91

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Goochland	1 yr. 60%	4.00	1 yr. 60%	4.00	1 yr. 60%	4.00	Exempt if antique plates	N/A	1 yr. 60%	4.00
	2 yrs. 45%		2 yrs. 45%		2 yrs. 45%				2 yrs. 45%	
	3 yrs. 37.5%		3 yrs. 37.5%		3 yrs. 37.5%				3 yrs. 37.5%	
	4 yrs. 30%		4 yrs. 30%		4 yrs. 30%				4 yrs. 30%	
	≥ 5 yrs. 20%		≥ 5 yrs. 20%		≥ 5 yrs. 20%				≥ 5 yrs. 20%	
Greensville	1 yr. 50% OC	4.50	N/A	4.50	1 yr. 50% OC Depr. gradually	0.50	N/A	N/A	1 yr. 75% OC	4.50
Halifax	N/A	N/A	100% FMV	1.26	100% FMV	1.26	100% FMV	1.26	100% FMV	1.26
Hanover	N/A	N/A	Boat Blue Book	3.64	Aircraft Blue Book	1.00	< \$5,000: \$200 under cost > \$5,000: 75% OC	3.64	N/A	N/A
Henrico	% OC	3.50	% OC	3.50	% OC	1.60	% OC	3.50	N/A	N/A
Henry	71%	1.19	71%	1.19	71%	1.19	71%	1.19	71% NADA loan value	1.19
Isle of Wight	65% OC	1.00	LV ABOS	1.00	100% low value/Book Guide	1.00	N/A	N/A	25% low value/Book Guide	4.40

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Goochland	1 yr. 60%	4.00	1 yr. 60%	4.00	1 yr. 60%	4.00	1 yr. 60%	3.75	...	...
	2 yrs. 45%		2 yrs. 45%		2 yrs. 45%		2 yrs. 45%			
	3 yrs. 37.5%		3 yrs. 37.5%		3 yrs. 37.5%		3 yrs. 37.5%			
	4 yrs. 30%		4 yrs. 30%		4 yrs. 30%		4 yrs. 30%			
	≥ 5 yrs. 20%		≥ 5 yrs. 20%		≥ 5 yrs. 20%		≥ 5 yrs. 20%			
Greensville	20% OC	3.50	1 yr. 50% OC Depr. gradually	4.50	N/A	4.50	N/A	4.50	...	...
Halifax	Same as trucks	1.26	Same as trucks	1.26	50% OC plus installation	1.17	100%	1.26	...	...
Hanover	60% depr. to 10% OC	3.64	60% depr. to 10% OC	3.64	60% depr. to 10% OC	3.64	60% depr. to 10% OC	3.64	...	...
Henrico	% OC	3.50	% OC	3.50	%OC	1.00	% OC	3.50	...	...
Henry	71%	1.19	71%	1.19	71%	1.19	71%	1.19	...	...
Isle of Wight	40% OC	4.40	40% OC	4.40	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Goochland	N/A	N/A	N/A	N/A	N/A	N/A	Flat rate	0.90
Greensville	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.61
Halifax	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.31
Hanover	N/A	N/A	N/A	N/A	N/A	N/A	Mobile Home Blue Book	0.73
Henrico	N/A	N/A	N/A	N/A	N/A	N/A	% OC	0.94
Henry	71% OC	1.19	71% OC	1.19	N/A	N/A	VA Mobile Home Appraisal Guide	0.61
Isle of Wight	N/A	N/A	100% OC	0.91	N/A	N/A	Wingate Appraisal Guide	0.72

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
James City	50% BV	4.00	50% BV	4.00	Same as trucks	4.00	N/A	N/A	50% BV	4.00
King George	50% OC 5% depr. per yr. 20% min.	3.10	50% OC 5% depr. per yr. 20% min.	3.10	N/A	N/A	N/A	N/A	50% OC 5% depr. per yr.	3.10
King & Queen	Used wholesale value	3.94	Used wholesale value	3.94	Used wholesale value	3.94	Low value	3.94	Used wholesale	3.94
King William	NADA guide	3.55	NADA guide	3.55	75% 10% depr.	3.55	\$150 flat assessed	3.55	NADA guide	3.55
Lancaster	100%	1.52	100%	1.52	100% FMV	1.52	100% FMV	1.52	100%	1.52
Lee	N/A	N/A	100% FMV	1.25	100% FMV	1.25	N/A	N/A	N/A	N/A
Loudoun	% OC	4.20	% OC	4.20	Avg. wholesale value per Aircraft Bluebook	0.01	\$100 assessment	4.20	% OC	4.20
Louisa	N/A	N/A	100% NADA-Avg.	1.70	100% FMV	0.48	100% trade-in	1.70	100% NADA-WS	1.70
Lunenburg	N/A	N/A	100% trade-in	3.50	100% trade-in	3.50	N/A	N/A	100% trade-in	3.50

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
James City	25% OC	4.00	25% OC	4.00	N/A	N/A	25% OC	4.00	...	...
King George	30% OC Depr. 5% per yr. 20% min.	3.10	30% OC Depr. 5% per yr. 20% min.	3.10	30% OC Depr. 5% per yr. 20% min.	3.10	30% OC Depr. 5% per yr. 20% min.	3.10	...	...
King & Queen	DC	0.99	DC	3.94	DC	3.94	DC	3.94	...	...
King William	1 yr. 80% 2 yrs. 60% 3 yrs. 40% 4 yrs. 20% ≥ 5 yrs. 10%	3.55	1 yr. 80% 2 yrs. 60% 3 yrs. 40% 4 yrs. 20% ≥ 5 yrs. 10%	3.55	N/A	N/A	N/A	N/A	...	...
Lancaster	100% FMV	1.52	100% FMV	1.52	N/A	N/A	N/A	N/A	...	...
Lee	Same as mach. & tools	1.25	Same as mach. & tools	1.25	N/A	N/A	N/A	N/A	...	...
Loudoun	% OC	4.00	% OC	4.20	% OC	4.20	% OC	2.75	...	...
Louisa	100% depr. value	1.70	100% depr. value	1.70	N/A	N/A	N/A	N/A	...	...
Lunenburg	...	3.50	N/A	3.50	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
James City	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.87
King George	N/A	2.00	10% to 20% OC	2.00	N/A	N/A	VA Mobile Home Appraisal Guide	0.75
King & Queen	100% FMV	0.99	100% DC	0.99	N/A	N/A	FMV	0.70
King William	N/A	N/A	N/A	N/A	N/A	N/A	\$20-24 per sq. ft.	0.82
Lancaster	100%	1.52	100%	1.52	N/A	N/A	Sq. footage & yr.	0.51
Lee	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV	0.65
Loudoun	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guice	1.11
Louisa	N/A	N/A	N/A	N/A	N/A	N/A	FMV 100%	0.67
Lunenburg	N/A	N/A	Same as mach. & tools	2.10	N/A	N/A	100% FMV	0.50

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Madison	20%	8.70	20%	8.70	N/A	N/A	N/A	N/A	20%	8.70
Mathews	70% BUC, Inc	2.14	70% BUC, Inc	2.14	100% BV	2.14	100% FMV	2.14	100% NADA	2.14
Mecklenburg	Based on purchase date	2.08	Based on purchase date	2.08	Based on purchase date	2.08	Based on purchase date	2.08	Based on purchase date	2.08
Middlesex	35% RV	3.50	35% RV	3.50	35% RV	3.50	Tax exempt	N/A	35% RV	3.50
Montgomery	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Based on yr. purchased	2.45	...	N/A	NADA	2.45
Nelson	N/A	N/A	N/A	N/A	BV	2.95	Exempt	N/A	BV	2.95
New Kent	Market comparison	3.75	80% wholesale	3.75	80% retail/market	1.25	50\$ low value NADA Collector/Special Interest Guide	3.75	75% wholesale antique plates value restricted use	3.75

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Madison	20%	8.70	20%	8.70	20%	8.70	20%	8.70	...	...
Mathews	100% BV	2.14	100% BV	2.14	100% BV	1.94	100% BV	2.14	...	...
Mecklenburg	Based on purchase date	2.08	Based on purchase date	2.08	Based on purchase date	2.08	Based on purchase date	2.08	...	...
Middlesex	10% OC	3.50	10% OC	3.50	N/A	N/A	N/A	N/A	...	...
Montgomery	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Business furniture/fixtures & equipment--OC based on yr. Purchased % of cost	2.45
Nelson	15% OC	2.95	15% OC	2.95	N/A	N/A	N/A	N/A	...	...
New Kent	Same as large trucks	3.00	1-3 yrs. 55% 4-6 yrs. 30% 7-10 yrs. 10%	3.75	Same as heavy equipment	3.00	1-3 yrs. 55% 4-6 yrs. 30% 7-10 yrs. 10%	3.75	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost      BV — Book Value      FMV — Fair Market Value      DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Madison	N/A	N/A	20%	8.70	N/A	N/A	100%	0.65
Mathews	100%	2.14	70%	2.14	N/A	N/A	100% FMV	0.73
Mecklenburg	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.35
Middlesex	35% FMV	3.50	10% OC	3.50	N/A	N/A	100% RV	0.52
Montgomery	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.63
Nelson	N/A	N/A	N/A	N/A	N/A	N/A	Reassessment	0.67
New Kent	N/A	N/A	N/A	N/A	N/A	N/A	Approx. 100% Based on sq. footage	0.82

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Northampton	ABOS	4.10	ABOS	4.10	100% wholesale value	4.10	100% NADA loan value	4.10	N/A	N/A
Northumberland	20% OC	3.60	40% avg. retail	3.60	40%	3.60	40%	3.60	40%	N/A
Nottoway	N/A	N/A	OC, then same as mach. & tools	3.15	OC, then same as mach. & tools	3.15	OC, then same as mach. & tools	3.15	N/A	N/A
Orange	1/3 avg. retail value--NADA	5.50	1/3 avg. retail value--NADA	5.50	10% base value	5.50	...	5.50	40% RV	5.50
Page	20% & 10% OC	2.25	20% & 10% OC	2.25	20% & 10% OC	2.25	20% & 10% OC	2.25	20% & 10% OC	2.25
Patrick	N/A	N/A	N/A	1.36	N/A	1.36	N/A	1.36	N/A	N/A
Pittsylvania	N/A	N/A	30% used wholesale	7.25	30% FMV	7.25	30% trade-in	7.25	30% used wholesale	7.25
Powhatan	100% FMV	3.60	100% FMV	3.60	100% FMV	3.60	100% LV	3.60	100% FMV	3.60

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Northampton	Depr. OC	2.86	Depr. OC	2.86	25% OC	N/A	Depr. OC	4.10	...	...
Northumberland	40%	3.60	25% cost	3.60	25% OC	3.60	25%	3.60	...	...
Nottoway	OC, then same as mach. & tools	3.15	OC, then same as mach. & tools	3.15	N/A	N/A	N/A	N/A	...	...
Orange	See depr. table	5.50	See depr. table	5.50	See depr. table	5.50	See depr. table	5.50	...	...
Page	20% & 10% OC	2.25	20% & 10% OC	2.25	20% & 10% OC	2.25	N/A	N/A	...	...
Patrick	N/A	1.36	N/A	1.36	N/A	N/A	N/A	N/A	...	...
Pittsylvania	30% OC Depr. to 5% min.	7.25	30% OC Depr. to 5% min.	7.25	N/A	N/A	N/A	N/A	...	...
Powhatan	Same as heavy trucks	3.60	Same as heavy trucks	3.60	Same as heavy trucks	3.60	100%	3.60	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Northampton	N/A	N/A	1 yr. 70% OC 2 yrs. 60% OC 3 yrs. 50% OC 4 yrs. 40% 5 yrs. 25% useful life 10%	2.16	N/A	N/A	Wingate Appraisal Guide	0.58
Northumberland	10%	3.60	10%	3.60	N/A	N/A	100%	0.56
Nottoway	N/A	N/A	Same as mach. & tools	2.25	N/A	N/A	OC	0.66
Orange	N/A	N/A	Same as mach. & tools	5.50	N/A	N/A	100%	0.70
Page	N/A	N/A	100% FMV	0.30	N/A	N/A	Mobile home guide	0.54
Patrick	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.52
Pittsylvania	N/A	N/A	N/A	N/A	N/A	N/A	General reassessment based on yr., model, condition, sq. footage	0.48
Powhatan	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV	0.79

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Prince Edward	N/A	N/A	NADA/LV at 100%	3.20	Based on yr., model, condition	3.20	N/A	N/A	NADA/LV	3.20
Prince George		4.00		4.00		4.00		4.00		4.00
Prince William	OC	3.70	OC	....	Commuter	...	Exempt §58.1-3504 A.8	N/A	NADA	...
Pulaski	1-5 yr.s. 60% 6-10 yr.s. 40% ≥ 10 yr.s. 20%	1.50	NADA avg. used	1.50	60% OC	1.50	Flat \$350	1.50	N/A	...
Rappahannock	LV	3.00	LV	3.00	LV	3.00	N/A	N/A	Used W/S	3.00
Richmond	40% OC	3.50	40% OC	3.50	40% OC	3.50	Exempt	0	N/A	N/A
Roanoke	N/A	3.50	N/A	3.50	N/A	3.50	N/A	3.50	N/A	3.50

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Prince Edward	20% amt. filed	3.20	20% amt. Filed	3.20	N/A	N/A	20% amt. filed	3.20	...	...
Prince George		4.00		4.00		4.00		4.00	...	...
Prince William	1997 80% 1996 65% 1995 50% 1994 35%	3.70	1997 75% 1996 55% 1995 35% 1994 15%	3.70	1997 85% 1996 75% 1995 65% 1994 55%	2.00	1998 85% 1997 75% 1996 65% 1994 55%	1.00	...	...
Pulaski	1-5 yrs. 60% 6-10 yrs. 40% ≥ 10 yrs. 20%	1.50	≤ 1 yr. 60% OC 1-2 yrs. 45% OC 2-3 yrs. 30% OC ≥ 4 yrs. 2% OC	1.50	1-5 yrs. 60% 6-10 yrs. 40% ≥ 10 yrs. 20%	1.50	Same as other business property	1.50	1-5 yrs. 60% 6-10 yrs. 40% ≥ 10 yrs. 20%	1.50
Rappahannock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Richmond	40% OC	3.50	40% OC	3.50	N/A	N/A	N/A	N/A	...	...
Roanoke	N/A	3.50	N/A	3.50	N/A	3.50	1 yr. 60% Depr. 10% per yr. min. 20%	3.50	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Prince Edward	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Appraisal Guide	0.59
Prince George	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.90
Prince William	N/A	N/A	1996 85% 1995 75% 1994 65%	....	N/A	N/A	Wingate Appraisal Guide	1.36
Pulaski	N/A	N/A	N/A	N/A	N/A	N/A	Appraised value	0.62
Rappahannock	N/A	N/A	N/A	N/A	N/A	N/A	Per 100.00	0.78
Richmond	N/A	3.50	40% OC	3.50	N/A	N/A	80% OC	0.50
Roanoke	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.13

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Rockbridge	N/A	N/A	75% OC 25% depr. per yr.	3.25	N/A	N/A	N/A	N/A	60% retail	3.25
Rockingham	80% DC	2.80	80% DC	2.80	LV	2.80	NADA	2.80	N/A	2.80
Russell	100%	1.45	100%	1.45	100% wholesale value	1.45	100%	1.45	100%	N/A
Scott	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	1.20
Shenandoah	OC 10% depr. per yr.	2.86	OC 10% depr. per yr.	2.86	OC 10% depr. per yr.	2.86	\$100.00 value	0	Same as heavy construction equipment	2.86
Smyth	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	N/A	N/A
Southampton	80% 10% depr. per yr. 10% min.	4.00	80% 10% depr. per yr. 10% min.	4.00	N/A	N/A	\$130 per unit	4.00	80% 10% depr. per yr. 10% min.	4.00

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Rockbridge	10% OC	3.25	25% OC	3.25	N/A	NA	25% OC	3.25	...	...
Rockingham	80% DC	2.80	80% DC	2.80	80% DC	2.80	80% DC	2.80	80% DC	2.80
Russell	100% DC	1.45	100% DC	1.45	N/A	N/A	N/A	N/A	...	...
Scott	100%	0.72	100%	0.72	100%	0.72	100%	0.72	...	...
Shenandoah	OC Depr. 10% per yr. 10% min.	2.86	1 yr. 55% 2 yrs. 50% 3 yrs. 45% 4 yrs. 40% 5 yrs. 25% ≥ 6yrs. 10%	2.86	N/A	N/A	OC Depr. 10% per yr.	2.86	...	...
Smyth	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	...	...
Southampton	1 yr. 80% OC 2 yrs. 65% OC 3 yrs. 50% 4 yrs. 35% OC 5 yrs. 20% OC 6 yrs. 10% OC	2.40	80% OC 10% depr. per yr. min. 10%	4.00	30% OC	2.40	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

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**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>								
Rockbridge	N/A	N/A	12.5% OC	3.25	N/A	N/A	Recognized pricing guide-- various values per sq. ft.	0.63
Rockingham	N/A	N/A	100% DC	0.44	N/A	N/A	100%	0.68
Russell	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.64
Scott	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.69
Shenandoah	N/A	N/A	100%	1.00	N/A	N/A	Sq. footage	0.61
Smyth	N/A	N/A	100%	2.25	N/A	N/A	Wingate Appraisal Guide	0.75
Southampton	Hogs \$30/head, cows \$50/head, goats \$10/head	4.00	LV	1.95	N/A	N/A	Wingate Appraisal Guide	0.61

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

Table 9.4 (continued)

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Spotsylvania	% OC	5.00	% OC	5.00	% OC	5.00	NADA	5.00	% OC	5.00
Stafford	40% avg. RV	5.49	40% avg. RV	5.49	40% avg. RV	5.49	40% avg. RV unless it has antique tags	5.49	% OC	5.49
Surry	N/A	N/A	.333%	3.50	DC	3.50	Flat value	3.50	N/A	N/A
Sussex	100% used WS value (NADA)	4.85	100% used WS value (NADA)	4.85	FMV	4.85	Collectible Car Book-- 50% OC	4.85	N/A	N/A
Tazewell	NADA	2.00	NADA	2.00	80% OC 10% depr. per yr. 15% min.	.50	N/A	N/A	N/A	N/A
Warren	100%	3.25	100%	3.25	100%	0.35	100%	3.25	100%	3.25
Washington	NADA/LV	1.55	NADA/LV	1.55	Aircraft Book/LV	1.55	BV	1.55	BV	1.55
Westmoreland	Retail low--60%	2.50	Retail--60%	2.50	100% FMV	2.50	Lowest value	2.50	N/A	N/A
Wise	N/A	N/A	NADA--used wholesale value	1.15	Aircraft Book--LV & low wholesale	1.15	Old Cars Price Guide	1.15	NADA	1.15

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Spotsylvania	% OC	2.00	% OC	5.00	% OC	5.00	% OC	5.00	...	...
Stafford	% OC	5.49	% OC	5.49	% OC	5.49	% OC	5.49	...	...
Surry	DC	3.50	DC	3.50	DC	3.50	N/A	N/A	...	...
Sussex	50% OC	4.85	10% depr. of OC	4.85	N/A	N/A	N/A	N/A	N/A	N/A
Tazewell	80% OC 10% depr. per yr. 15% min.	2.00	80% OC 10% depr. per yr. 15% min.	2.00	N/A	N/A	N/A	N/A	...	...
Warren	70-10% OC	3.25	70-10% OC	3.25	70-10% OC	3.25	70-10% OC	3.25	70-10% OC	3.25
Washington	50% OC	1.55	BV	1.55	N/A	N/A	BV	1.55	...	...
Westmore-land	80% DC	2.50	100% FMV	2.50	N/A	2.50	N/A	2.50	...	...
Wise	1 yr. 90%	1.15	1 yr. 90%	1.15	N/A	N/A	1 yr. 90%	1.15	1 yr. 90%	1.15

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Counties (continued)</b>									
Spotsylvania	N/A	N/A	N/A	N/A	N/A	N/A	N/A	% mobile home guide	1.02
Stafford	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV	1.08
Surry	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.66
Sussex		4.85	20%		4.85	N/A	N/A	Wingate Appraisal Guide	0.60
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.56
Warren	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.68
Washington	N/A	N/A	BV		1.55	N/A	N/A	OC Depr. 10% per yr.	0.68
Westmoreland	100%	2.50	DC		1.25	N/A	N/A	Low value	0.64
Wise	Exempt	N/A	Exempt		N/A	Exempt	N/A	Wingate Appraisal Guide	0.52

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Wythe	1 yr. 70%	1.90	1 yr. 70%	1.90	DC	1.90	No longer taxed	N/A	N/A	N/A
	2 yrs. 60%		2 yrs. 60%							
	3 yrs. 50%		3 yrs. 50%							
	4 yrs. 40%		4 yrs. 40%							
	5 yrs. 30%		5 yrs. 30%							
	6 yrs. 20%		6 yrs. 20%							
York	60% OC 10% depr. per yr.	1.00	60% of low BV in ABOS book	4.00	N/A	N/A	Exempt	N/A	50% of wholesale BV in NADA Recreational Vehicle Appraisal Guide	4.00
<b>Towns</b>										
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 Co.	0.55	Done by Washington Co.	0.55	Done by Washington Co.	0.55	N/A	N/A	Done by Washington Co.	0.55
Accomac	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Alberta	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Altavista	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Counties (continued)</b>										
Wythe	≤ 5 yrs. 50%	1.90	≤ 5 yrs. 50%	1.90	N/A	N/A	≤ 5 yrs. 50%	1.90	...	...
	≥ 6 yrs. 20%		≥ 6 yrs. 20%				≥ 6 yrs. 20%			
York	25% OC	4.00	25% OC	4.00	N/A	N/A	N/A	N/A	...	...
<b>Towns</b>	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 Co.	0.55	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Accomac	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Alberta	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Altavista	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Counties (continued)</b>									
Wythe	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1997 reassessment sales study	0.65
York	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ratio by sq. footage	0.86
<b>Towns</b>	Towns that answered "not applicable" for all items in this table are excluded.. For a listing of town respondents and non-respondents, see Appendix B.								
Abingdon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Washington Co.	0.34
Accomac	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Accomack Co.	0.07
Alberta	25%	1.90	25%	1.90	N/A	N/A	N/A	N/A	0.27
Altavista	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	0.23

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Amherst	Done by Amherst Co.	0.35	Done by Amherst Co.	0.35	N/A	N/A	Done by Amherst Co.	0.35	Done by Amherst Co.	0.35
Appalachia	N/A	N/A	N/A	0.70	N/A	N/A	N/A	N/A	N/A	N/A
Appomattox	N/A	N/A	100% FMV	0.55	N/A	N/A	\$700.00/vehicle	0.55	100 FMV	0.55
Ashland	as above	0.77	as above	0.77	as above	0.77	as above	0.77	N/A	N/A
Big Stone Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Blackstone	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65
Bloxom	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.15	N/A	0.15
Bluefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bowling Green	40%	1.20	40%	1.20	N/A	1.20	min.	1.20	40%	1.20
Boyce	Done by Clarke county	0.60	Done by Clarke county	0.60	N/A	N/A	Done by Clarke county	0.60	Done by Clarke county	0.60
Branchville	N/A	N/A	N/A	N/A	N/A	N/A	Done by Southampton Co.	0.61	Done by Southamp-ton Co.	0.61

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Amherst	Done by Amherst Co.	0.35	Done by Amherst Co.	0.35	N/A	N/A	N/A	N/A	...	...
Appalachia	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Appomattox	12.5%	0.55	100%	0.55	N/A	N/A	N/A	N/A	...	...
Ashland		0.77		0.77		0.77		0.77	...	...
Big Stone Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Blackstone	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.20	...	...
Bloxom	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Bluefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Bowling Green	Cost of acquisition	1.20	20%	1.20	N/A	1.20	N/A	1.20	...	...
Boyce	Done by Clarke county	0.60	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Branchville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Amherst	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Amherst Co.	0.14
Appalachia	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.35
Appomattox	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV factored depr. per yr.	0.15
Ashland	N/A	N/A	N/A	N/A	N/A	N/A	N/A		0.10
Big Stone Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.39
Blackstone	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Nottoway Co.	0.65
Bloxom	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.12
Bluefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Bowling Green	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.20
Boyce	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Branchville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.17

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Brodnax	N/A	3.20	% OC	3.20	N/A	3.20	N/A	3.20	NADA	3.20
Brookneal	N/A	1.70	N/A	1.70	N/A	N/A	N/A	N/A	N/A	N/A
Buchanan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Burkeville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Nottoway Co.	0.66
Cape Charles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cedar Bluff	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Charlotte Court	...	...	...	...	...	...	...	...	...	...
Chase City	100%	1.14	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Chatham	Done by Pittsylvania Co.	0.23	Done by Pittsylvania Co.	0.23	N/A	N/A	N/A	N/A	N/A	N/A
Chilhowie	FMV	0.20	FMV	0.20	FMV	0.20	FMV	0.20		
Chincoteague	Done by Accomack Co.	0.85	Done by Accomack Co.	0.85	N/A	N/A	N/A	N/A	Done by Accomack Co.	0.85
Christiansburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Brodnax	% OC	3.20	% OC	3.20	% OC	3.20	% IC	3.20	...	...
Brookneal	N/A	1.70	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Buchanan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Burkeville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Cape Charles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Cedar Bluff	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Charlotte Court	...	...	...	...	...	...	...	...	...	...
Chase City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Chatham	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Chilhowie	N/A	0.20	FMV	N/A	N/A	N/A	FMV	0.20	...	...
Chincoteague	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Christiansburg	N/A	0.45	N/A	0.45	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost

BV — Book Value

FMV — Fair Market Value

DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		Rate (\$)
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Brodnax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NADA	1.18
Brookneal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Buchanan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.10
Burkeville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.14
Cape Charles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.35
Cedar Bluff	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.19
Charlotte Court	...	...	...	...	...	...	...	100%	0.11
Chase City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15%	0.32
Chatham	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Pittsylvania Co.	0.23
Chilhowie	N/A	N/A	100%	0.20	N/A	N/A	N/A	FMV	0.20
Chincoteague	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Accomack Co.	0.13
Christiansburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.14

4

... No response provided.

\* Key to Abbreviations:

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**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Claremont	N/A	0.60	N/A	0.60	N/A	N/A	N/A	N/A	N/A	0.60
Clarksville	30%	3.75	30%	3.75	30%	3.75	30%	3.75	N/A	N/A
Clintwood	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30
Coeburn	N/A	N/A	N/A	N/A	N/A	N/A	Done by Wise Co.	5.40	N/A	0.40
Colonial Beach	N/A	N/A	40% NADA wholesale	2.00	80%	2.00	100% cost	2.00	100% NADA avg. loan	2.00
Crewe	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00
Culpeper	40% avg. trade-in	2.00	40% avg. trade-in	2.00	10% avg. trade-in	2.00	40% avg. trade-in	2.00	40% avg. trade-in	2.00
Damascus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dillwyn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Drakes Branch	Done by Charlotte Co.	N/A	Done by Charlotte Co.	...	Done by Charlotte Co.	...	Done by Charlotte Co.	N/A	Done by Charlotte Co.	N/A
Dublin	100%	0.50	100%	0.50	100%	0.50	100%	0.50	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Claremont	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Clarksville	30%	3.75	30%	3.75	30%	3.75	30%	3.75	...	...
Clintwood	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30	Done by Dickenson Co.	0.30	N/A	N/A	...	...
Coeburn	100% lowest value	0.40	Done by Wise Co.	0.40	100% lowest value	N/A	N/A	N/A	...	...
Colonial Beach	80%	2.00	80%	2.00	80%	2.00	N/A	N/A	...	...
Crewe	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	N/A	1.00	...	...
Culpeper	20% OC	2.00	20% OC	2.00	20% OC	2.00	20% OC	2.00	...	...
Damascus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Dillwyn	N/A	0.28	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Drakes Branch	Done by Charlotte Co.	N/A	Done by Charlotte Co.	N/A	Done by Charlotte Co.	N/A	Done by Charlotte Co.	N/A	...	...
Dublin	100%	0.50	100%	0.50	100%	0.50	100%	0.50	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Claremont	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.60
Clarksville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	30%	3.75
Clintwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$100.00 of assessed value	0.11
Coeburn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	24.0 0/yr
Colonial Beach	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.62
Crewe	N/A	N/A	N/A	N/A	N/A	Done by Nottoway Co.	0.80	Done by Nottoway Co.	1.00
Culpeper	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.20
Damascus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.65
Dillwyn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.04
Drakes Branch	N/A	N/A	N/A	N/A	...	N/A	N/A	Done by Charlotte Co.	0.20
Dublin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage & yr. x rate	0.21

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Dungannon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Edinburg	N/A	N/A	N/A	0.75	N/A	N/A	N/A	0.75	N/A	0.75
Elkton	N/A	0.46	N/A	0.46	N/A	0.46	N/A	0.46	N/A	0.46
Farmville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Floyd	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Front Royal	N/A	N/A	Small Boat Appraisal Guide 100% NADA	0.60	Aircraft Bluebook Digest, 100%	0.60	FMV, 100%	0.60	FMV, 100%	0.60
Glasgow	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gretna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Halifax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20% \$100	0.80
Hallwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hamilton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Dungannon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Edinburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Elkton	N/A	0.46	N/A	0.46	N/A	0.46	N/A	N/A	...	...
Farmville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	DC on furniture; fair market on vehicles	1.5%
Floyd	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Front Royal	OC, reducing 70-10% per yr.	0.60	OC, reducing 70-10% per yr.	0.60	N/A	N/A	N/A	N/A	...	...
Glasgow	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Gretna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Halifax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Hallwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Hamilton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Dungannon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.10	
Edinburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.75	
Elkton	N/A	N/A	N/A	0.46	N/A	N/A	N/A	0.46	
Farmville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Floyd	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25	
Front Royal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Guide by Wingate	0.14
Glasgow	N/A	N/A	N/A	N/A	N/A	N/A	N/A	BV	0.10
Gretna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Halifax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hallwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.45
Hamilton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Loudoun Co.	0.29

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Haymarket	N/A	0.60	N/A	0.60	N/A	0.60	N/A	0.60	N/A	0.60
Haysi	100% appraisal value	0.15	100% appraisal value	0.15	100% appraisal value	0.15	100% appraisal value	0.15	100% appraisal value	0.15
Hillsville	100%	0.70	100%	0.70	N/A	N/A	N/A	N/A	100%	0.70
Hurt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Iron Gate	40%	7.50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Jarratt	Done by Greenville Co.; NADA avg. loan value	1.00	Done by Greenville Co.; NADA avg. loan value	1.00	Done by Greenville Co.; NADA avg. loan value	1.00	Done by Greenville Co.; NADA avg. loan value	1.00	Done by Greenville Co.; NADA avg. loan value	1.00
Keysville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Cost	0.60
Kilmarnock	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16
La Crosse	100% loan value	0.44	100% loan value	0.44	N/A	N/A	100% loan value	0.44	100% loan value	0.44
Lawrenceville	N/A	N/A	N/A	N/A	N/A	N/A	Co. assessment	1.80	N/A	N/A
Lebanon	N/A	N/A	N/A	0.50	N/A	N/A	N/A	N/A	N/A	N/A
Leesburg	N/A	1.00	N/A	1.00	N/A	0.00	N/A	1.00	N/A	1.00

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Haymarket	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Haysi	100% depr. according to year & origin	0.15	100% depr. according to yr. & origin	0.15	100% depr. according to yr. & origin	0.15	10%	0.15	...	...
Hillsville	100%	0.70	100%	0.70	100%	0.70	N/A	N/A	100%	0.70
Hurt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Iron Gate	40%	1.00	40%	1.00	40%	1.00	40%	4.00	...	...
Jarratt	Done by Greensville Co.; NADA avg. loan value	1.00	Done by Greensville Co.; NADA avg. loan value	1.00	Done by Greensville Co.; NADA avg. loan value	1.00	Done by Greensville Co.1	1.00	...	...
Keysville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Kilmarnock	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	Done by Lancaster Co.	0.16	...	...
La Crosse	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Lawrence-ville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Lebanon	N/A	0.75	N/A	0.75	N/A	N/A	N/A	N/A	...	...
Leesburg	N/A	1.00	N/A	1.00	N/A	1.00	N/A	1.00	N/A	1.00

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Haymarket	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Haysi	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% appraisal value by size & yr.	0.10
Hillsville	N/A	N/A	100%	0.70	N/A	N/A	100%		0.25
Hurt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x rate	0.20
Iron Gate	N/A	N/A	N/A	N/A	N/A	N/A	N/A	40%	0.18
Jarratt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Greenville Co.; NADA avg. loan value	0.22
Keysville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.18
Kilmarnock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Lancaster Co.	0.14
La Crosse	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Mecklenburg Co.	0.31
Lawrenceville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lebanon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.20
Leesburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.21

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Louisa	100%	0.71	100%	0.71	100%	0.71	N/A	N/A	N/A	N/A
Luray	N/A	N/A	N/A	0.40	N/A	N/A	N/A	0.40	N/A	0.40
Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
McKenney	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
New Market	N/A	N/A	N/A	N/A	N/A	N/A	Price guide	0.80	OC depr.	0.80
Onancock	N/A	2.00	N/A	2.00	N/A	N/A	N/A	2.00	N/A	2.00
Onley	100%	0.15	100%	0.15	N/A	N/A	N/A	N/A	100%	0.15
Orange	Done by Orange Co.	1.50	Done by Orange Co.	1.50	Done by Orange Co.	1.50	Done by Orange Co.	1.50	N/A	1.50
Painter	Done by Accomack Co..	0.30	Done by Accomack Co.	0.30	N/A	N/A	Done by Accomack Co.	0.30	Done by Accomack Co.	0.30
Pamplin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Parksley	N/A	N/A	100%	0.80	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Louisa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Luray	N/A	0.40	N/A	0.40	N/A	N/A	N/A	N/A	...	...
Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
McKenney	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Monterey	N/A	N/A	N/A	N/A	...	N/A	...	...	...	...
New Market	OC depr. 10% per yr.	0.80	OC depr. 10% per yr.	0.80	N/A	N/A	N/A	N/A	...	...
Onancock	N/A	2.00	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Onley	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Orange	Done by Orange Co.	1.50	Done by Orange Co.	1.50	Done by Orange Co.	1.50	Done by Orange Co.	1.50	...	...
Painter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pamplin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Parksley	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Louisa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Louisa Co.	0.21
Luray	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.12
McKenney	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.07
Monterey	N/A	N/A	...	...	...	...	...	...	.80
New Market	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.15
Onancock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.33
Onley	N/A	N/A	N/A	0.15	N/A	N/A	N/A	Taxed as real estate	...
Orange	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Done by Orange Co.	0.18
Painter	N/A	N/A	Done by Accomack Co.		N/A	N/A	N/A	Done by Accomack Co.	0.06
Pamplin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Parksley	N/A	N/A	N/A	0.80	N/A	N/A	N/A	100%	0.35

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Pearisburg	25%	3.75	25%	3.75	N/A	N/A	25%	3.75	25%	3.75
Pennington Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pocahontas	Done by Tazewell Co.	0.90	N/A	0.90	N/A	N/A	N/A	0.90	N/A	0.90
Pound	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pulaski	NADA 100%	0.74	NADA 100%	0.74	60% cost	N/A	N/A	N/A	N/A	N/A
Richlands	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ridgeway										
Round Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	FMV	1.15

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Pearisburg	All office equipment 12.5% OC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pennington Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pocahontas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pound	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pulaski	0-5 yrs. 60% OC 6-10 yrs. 40% OC ≥ 10 yrs 20% OC	0.74	0-5 yrs. 60% OC 6-10 yrs. 40% OC ≥ 10 yrs 20% OC	0.74	0-5 yrs. 60% OC 6-10 yrs. 40% OC ≥ 10 yrs 20% OC	0.74	N/A	N/A	...	...
Richlands	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Ridgeway	...		...	...	...	...	...	...	...	...
Round Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Pearisburg	N/A	N/A	N/A	N/A	N/A	N/A	100% of assessed value	0.40	
Pennington Gap	N/A	N/A	N/A	N/A	N/A	N/A	POC	0.25	
Pocahontas	N/A	N/A	N/A	N/A	N/A	N/A	Done by Tazewell Co.	0.90	
Pound	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
Pulaski	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.34	
Richlands	N/A	N/A	N/A	N/A	N/A	N/A	\$20.00 annually		
Ridgeway	...	0.06	...	0.06	...	...	...	0.60	
Round Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Rural Retreat	Done by Wythe Co.	0.45	Done by Wythe Co.	0.45	N/A	N/A	N/A	N/A	N/A	N/A
Saint Paul	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Saxis	N/A	N/A	N/A	0.25	N/A	N/A	N/A	N/A	N/A	N/A
Smithfield	OC	0.25	OC	0.25	N/A	N/A	N/A	N/A	N/A	N/A
South Boston	N/A	N/A	1 yr. cost less 10% 15% min.	1.42	N/A	N/A	N/A	N/A	N/A	N/A
South Hill	100% value	1.05	100% value	1.05	N/A	N/A	N/A	N/A	N/A	N/A
Stanley	N/A	0.45	N/A	0.45	N/A	N/A	N/A	N/A	N/A	0.45
Stephens City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Stony Creek	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Strasburg	100%	1.11	100%	1.11	N/A	N/A	100%	1.11	N/A	N/A
Stuart	N/A	1.10	N/A	1.10	N/A	1.10	N/A	1.10	N/A	N/A
Surry	N/A	N/A	Done by Surry Co.	0.60	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property		
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>											
Rural Retreat	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Saint Paul	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Saxis	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Smithfield	OC	0.15	OC	0.15	N/A	N/A	N/A	N/A	N/A	...	...
South Boston	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
South Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Stanley	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Stephens City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Stony Creek	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Strasburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Stuart	N/A	1.10	N/A	1.10	N/A	N/A	N/A	N/A	N/A	...	...
Surry	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		Rate (\$)
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	
<b>Towns (continued)</b>									
Rural Retreat	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Saint Paul	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Flat fee \$25
Saxis	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.08
Smithfield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	AV	0.23
South Boston	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.21
South Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.30
Stanley	N/A	N/A	N/A	N/A	0.45	N/A	N/A	N/A	0.16
Stephens City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.05
Stony Creek	N/A	N/A	N/A	N/A	0.60	N/A	N/A	Done by Sussex Co	0.12
Strasburg	N/A	N/A	100%	N/A	1.11	N/A	N/A	100%	0.22
Stuart	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.23
Surry	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost   BV — Book Value   FMV — Fair Market Value   DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Tappahannock	100% FMV	1.25	100% FMV	1.25	100% FMV	1.25	100% FMV	1.25	N/A	N/A
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
The Plains	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.50	0.50
Timberville	N/A	N/A	N/A	N/A	N/A	N/A	LV	0.30	N/A	N/A
Urbanna	Done by Middlesex Co.	0.65	Done by Middlesex Co.	0.65	N/A	N/A	N/A	N/A	N/A	N/A
Victoria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Vinton	100%	1.00	100%	1.00	N/A	N/A	N/A	N/A	N/A	N/A
Virgilina	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.20
Wakefield	N/A	0.86	N/A	0.86	N/A	0.86	N/A	N/A	N/A	N/A
Warrenton	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25
Warsaw	100%	0.60	100%	0.60	N/A	N/A	N/A	N/A	100%	0.60
Waverly	N/A	1.85	N/A	1.85	N/A	1.85	N/A	1.85	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
Tappahannock	100% FMV	1.25	100% FMV	1.25	N/A	N/A	N/A	N/A	...	...
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
The Plains	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Timberville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Urbanna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Victoria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Vinton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Virgilina	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Wakefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Warrenton	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	...	...
Warsaw	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Waverly	N/A	1.06	N/A	1.85	N/A	1.06	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>								
Tappahannock	N/A	N/A	100%	1.25	N/A	N/A	100% FMV	0.13
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	LV	0.26
The Plains	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Timberville	N/A	N/A	N/A	N/A	N/A	N/A	Real estate	0.17
Urbanna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Victoria	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.15
Vinton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.05
Virgilina	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.10
Wakefield	N/A	N/A	N/A	N/A	N/A	N/A	100% assessed value	0.09 3
Warrenton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.17 1 <sup>st</sup> half
Warsaw	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Waverly	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.22

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
West Point	BV	3.30	BV	3.30	BV	N/A	BV	3.30	N/A	N/A
Windsor	Done by Isle of Wight Co.	0.50	Done by Isle of Wight Co.	0.50	N/A	N/A	N/A	N/A	N/A	N/A
Wise	N/A	N/A	% OC	0.53	N/A	N/A	% OC	0.53	N/A	N/A
Wytheville	N/A	0.28	N/A	0.28	N/A	0.28	N/A	0.28	N/A	0.28
Woodstock	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>										
West Point	BV	3.30	BV	3.30	BV	3.30	BV	3.30	...	...
Windsor	Done by Isle of Wight Co.	0.10	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Wise	% OC	0.53	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Wytheville	N/A	0.28	N/A	0.28	N/A	0.28	N/A	0.28	...	...
Woodstock	Done by Shenandoah Co.	0.90	Done ;by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 9.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate(\$)	Basis	Rate (\$)	Basis	Rate (\$)	Basis	Rate (\$)
<b>Towns (continued)</b>								
West Point	N/A	N/A	N/A	N/A	N/A	N/A	100% assessment	0.54 5
Windsor	N/A	N/A	N/A	N/A	N/A	N/A	Done by Isle of Wight Co.	0.20
Wise	N/A	N/A	100%	0.53	N/A	N/A	Wingate Appraisal Guide	0.26
Wytheville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.14 3
Woodstock	N/A	N/A	N/A	N/A	N/A	N/A	Done by Shenandoah Co.	0.18
...	No response provided.							
*	Key to Abbreviations:							
	OC — Original Cost	BV — Book Value	FMV — Fair Market Value	DC — Depreciated Cost				