

Section 16

Motor Vehicle License Taxes, 1999

Section §46.2-752 of the *Code of Virginia* authorizes cities, counties, and towns to levy a license tax on motor vehicles, trailers, and semi-trailers. The amount of the tax may not be greater than the tax imposed by the state. Currently, the state license plate fees for non-commercial passenger vehicles are \$23.00 for those weighing under 4,000 pounds and \$28.00 for heavier vehicles (§46.2-694). The *Code* stipulates similar guidelines for commercial vehicles, buses and other motor vehicles. The *Code* also provides for a \$2.00 addition to the state license fee for emergency medical service programs (§46.2-694) and provides for a \$1.50 addition for the official motor vehicle safety inspection program to be paid at registration (§46.2-1168). Further, no locality may impose a license tax on any vehicle when the owner pays a similar tax to the locality in which the vehicle is normally stored, nor may it impose a local license tax on any vehicle which is owned by a nonresident of such locality and is used exclusively for pleasure or personal transportation. Vehicles used for state business by nonresident officials, dealer demonstration vehicles, and the vehicles of common carriers are also exempt from local license taxes.

If a town within a county levies a motor vehicle license tax, the county must credit the owner with the tax paid to the town. Also, if the town tax is equal to the maximum allowed by law, then the county may not impose any further tax. Likewise, no county license tax may be imposed on vehicles that are subject to license taxes imposed by a town constituting a separate school district.

Table 16.1 presents the local motor vehicle license taxes on automobiles, motorcycles, and trucks for all of the cities, all of the counties, and the 144 towns reporting such taxes in effect during the 1999 tax year. Rates are indicated as either a flat rate, e.g., \$15, or by a range such as \$10-\$175, which represents the minimum and the maximum tax by weight. Column one indicates the date that the decal must be affixed to a motor vehicle to denote payment of license fees. Section §462-602 of the *Code of Virginia* requires the display of decals by the date dictated by the governing body. The second column gives the tax rate on private passenger vehicles. Most localities levy a flat rate between \$20 and \$30. The table also shows the exemption status for the elderly and disabled. Four of the cities and counties

offer a reprieve for the elderly, while seven exempt the disabled from this tax. The final two columns give the tax rate on motorcycles and trucks. The tax

ranges from \$5 to \$25 for the former and from \$5 up to \$250 (depending on weight) for the latter.

Table 16.1
Motor Vehicle License Taxes, 1999

Locality	Due Date For Display Of Decal	Private Passenger Vehicles			Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	Elderly Exempt	Disabled Exempt		
Cities	Note: All cities responded to the survey.					
Alexandria	10/5	25.00	No	No	15.00	25.00 - 90.00
Bedford	5/1	20.00	No	No	12.00	20.00
Bristol	5/15	15.00	No	No	8.00	17.00 13,000 lbs. 22.50 >13,000 lbs.
Buena Vista	3/1	20.00	No	No	13.00	20.00 2,000 lbs. 27.50 > 2,000 lbs.
Charlottesville	1/31	20.00	No	No	6.00	21.00 - 217.80
Chesapeake	2/15	23.00 4,000 lbs. 28.00 > 4,000 lbs.	No	No	8.00	23.00 - 150.00
Clifton Forge ^a	4/15	20.00	No	No	10.00	20.00 - 30.00
Colonial Heights	2/15	20.00 4,000 lbs. 25.00 > 4,000 lbs.	No	No	15.00	20.00 - 50.00
Covington	3/31	15.00	No	No	5.00	15.00 10,000 lbs. 18.00 > 10,000 lbs.
Danville	6/5	20.00	No	No	16.00	20.00 - 175.00
Emporia	5/1	25.00	No	No	15.00	25.00
Fairfax	10/5	25.00	No	No	15.00	25.00
Falls Church	11/15	25.00	Yes	Yes	15.00	25.00
Franklin	2/15	23.00 4,000 lbs. 28.00 > 4,000 lbs.	No	No	8.00	29.00 - 45.00
Fredericksburg	4/15	10.00	No	No	10.00	10.00
Galax	4/15	15.00	No	No	8.00	15.00 10,000 lbs. 20.00 > 10,000 lbs.
Hampton	2/15	23.00-28.00	No	Yes	15.00	23.00 - 28.00
Harrisonburg	3/31	20.00	No	No	5.00	20.00 - 64.00
Hopewell	4/15	20.00	No	No	7.50	20.00 - 65.00
Lexington	Yearly ^b	15.00	No	No	9.00	15.00
Lynchburg	4/15	25.00	No	No	7.50	25.00 - 250.00
Manassas	4/15	21.00	No	No	9.00	21.00
Manassas Park	4/15	25.00	Yes	No	10.00	25.00
Martinsville	4/15	20.00	No	No	5.00	20.00 + 1.00 per 1,000 lbs. > 5,000 lbs.
Newport News	2/15	26.00 4,000 lbs. 31.00 > 4,001 - 10,000 lbs. + 0.20 per 100 lbs. > 10,000 lbs.	No	No	24.00	26.00 4,000 lbs. 31.00 > 4,001-10,000 lbs. + 0.20 per 100 lbs. > 10,000 lbs.

^a Veterans, who were prisoners of war (POWs), receive free city motor vehicle license decal; members of National Guard receive 1/2 price decals.

^b The due date for display of decal is one year from date of purchase.

Table 16.1 (continued)

Locality	Due Date For Display Of Decal	Private Passenger Vehicles				Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)		Elderly Exempt	Disabled Exempt		
Cities (continued)							
Norfolk	2/15	26.00	4,000 lbs.	No	No	15.00	25.00 - 30.00
		31.00	> 4,000 lbs.				
Norton	4/15	10.00		No	No	10.00	10.00
Petersburg	6/10	No		No	No	10.00	10.00
Poquoson	2/15	25.00		No	Yes	15.00	25.00 6,500 lbs. 30.00 > 6,500 lbs.
Portsmouth	2/15	25.00	4,000 lbs.	No	No	24.00	25.00 - 250.00
Radford	5/1	20.00		No	No	10.00	20.00 + 0.25 per 100 lbs. > 10,000 lbs. (max. 65.00)
Richmond	5/1	23.00	4,000 lbs.	No	No	15.00	24.00 - 250.00
		28.00	> 4,000 lbs.				
Roanoke	5/31	20.00		No	No	8.00	20.00 - 66.00
Salem	5/31	10.00		No	No	8.00	10.00 - 60.00
Staunton	4/15	20.00	4,000 lbs.	No	No	15.00	20.00 - 55.00
		25.00	> 4,000 lbs.				
Suffolk	2/15	20.00	4,000 lbs.	No	No	23.00	24.00 - 85.00
		25.00	> 4,000 lbs.				
Virginia Beach	2/15	20.00	4,000 lbs.	No	No	23.00	24.00 - 85.00
		25.00	> 4,000 lbs.				
Waynesboro	3/31	20.00		No	No	10.00	20.00 - 50.00
Williamsburg	2/15	None		...	...	None	None
Winchester	1/31	24.00		No	No	12.00	30.00
Counties	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.						
Accomack	4/15	15.00		No	No	15.00	15.00
Albemarle	1/31	20.00 - 25.00		No	No	15.00	20.00 - 25.00
Alleghany	4/15	20.00		No	No	13.00	20.00 2,000 lbs. 25.00 > 2,000 lbs.
Amelia	4/15	20.00		No	No	5.00	20.00
Amherst	4/15	25.00		No	No	12.00	25.00
Appomattox	3/31	25.00		No	No	24.00	25.00
Arlington	11/15 ^c	5.00 ^d		No	No	5.00	5.00
Augusta	3/31	20.00		No	No	15.00	20.00
Bath	4/15	5.00		No	No	5.00	5.00
Bedford	4/15	15.00		No	No	10.00	20.00

... No response provided

^c Or thirty days after purchase or moving to Arlington.

^d \$5.00 fee for new applicants only. New decals are free once personal property taxes are paid

Table 16.1 (continued)

Locality	Due Date For Display Of Decal	Private Passenger Vehicles		Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	Elderly Exempt			Disabled Exempt
Counties (continued)					
Bland	4/14	20.00	No	No	10.00 20.00
Botetourt	4/15	20.00	No	No	11.00 20.00
Brunswick	3/31	25.00	No	No	10.00 25.00
Buckingham	4/15	20.00	No	No	5.00 20.00
Campbell	4/15	25.00	No	No	15.00 25.00
Caroline	4/1	23.00 < 4000 lbs 28.00 4000 lbs	No	No	18.00 23.00 < 4000 lbs 28.00 4000 lbs
Carroll	4/15	20.00	No	No	12.00 20.00
Charles City	1/1	20.00	No	No	15.00 20.00
Charlotte	3/15	20.00	No	No	8.00 20.00
Chesterfield	7/31	20-25.00	No	No	10.00 20.00-45.00
Clarke	2/15	20.00	No	No	8.00 20.00
Craig	4/15	20.00	No	No	10.00 20.00
Culpeper	4/15	20.00	No	No	7.00 20.00
Cumberland	4/15	20.00	No	No	10.00 20.00 - 40.00
Dinwiddie	1/31	20.00	No	No	10.00 20.00
Essex	4/15	25.00	No	No	15.00 20.00
Fairfax	11/16	25.00	Yes	Yes	18.00 25.00
Fauquier	3/15	25.00	No	No	15.00 25.00
Floyd	4/15	25.00 4,000 lbs. 30.00 > 4,000 lbs.	No	No	10.00 25.00 4,000 lbs. 30.00 > 4,000 lbs.
Fluvanna	4/15	20.00	No	No	6.00 20.00
Franklin	4/15	20.00	No	No	18.00 20.00
Frederick ^e	2/15	15.00	No	No	5.00 15.00
Giles	4/15	15.00	No	No	7.00 15.00
Gloucester	2/15	20.00	No	Yes	6.50 20.00
Goochland	4/15	25.00	No	No	20.00 25.00 2,000 lbs. 30.00 > 2,000 lbs.
Grayson	4/15	10.00	No	No	5.00 10.00
Greene	2/15	25.00	No	No	9.00 25.00
Greensville	3/31	25.00	No	No	20.00 25.00
Halifax	3/31	25.00	No	No	10.00 25.00
Hanover	4/1	23.00 4,000 lbs. 28.00 > 4,000 lbs.	No	No	18.00 23.00 4,000 lbs. 28.00 > 4,000 lbs.

^e Veterans are exempt from tax.

Table 16.1 (continued)

Locality	Due Date For Display Of Decal	Private Passenger Vehicles				Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	4,000 lbs.	Elderly Exempt	Disabled Exempt		
Counties (continued)							
Henrico	2/1	20.00	4,000 lbs.	No	No	15.00	20.00 - 64.00
Henry	4/15	20.00		No	Yes	8.00	20.00
Highland	4/15	15.00		No	No	5.00	15.00
Isle of Wright	2/15	20.00		No	No	18.00	20.00
James City ^f	2/13	None		No	No	None	None
King & Queen	4/1	20.00		No	No	8.00	20.00
King George	3/31	23.00		No	No	18.00	23.00
King William	2/15	20.00		No	No	15.00	20.00
Lancaster	4/1	20.00		No	No	12.00	20.00
Lee	5/31	10.00		No	No	10.00	10.00
Loudoun	11/15	24.00		No	No	15.00	24.00
Louisa	4/15	15.00		No	No	2.50	15.00
Lunenburg	4/15	20.00		No	No	N/A	20.00
Madison	4/1	25.00		No	No	10.00	25.00
Mathews	2/15	18.00		No	No	10.00	18.00
Mecklenburg	4/1	25.00		No	No	N/A	25.00
Middlesex	2/15	20.00		No	No	7.00	20.00
Montgomery	4/1	20.00		No	No	10.00	20.00
Nelson	4/15	20.00		No	No	8.00	20.00
New Kent	12/15	20.00		No	No	8.00	20.00
Northampton	4/15	25.00		No	No	20.00	20.00
Northumberland	When state tags expire	25.00		No	No	18.50	25.00
Nottoway	3/31	20.00		No	No	15.00	20.00
Orange	4/1	20.00		No	No	10.00	20.00
Page	4/15	8.00		No	No	4.00	8.00
Patrick	4/30	25.00		No	No	15.00	25.00
Pittsylvania	4/15	25.00		No	No	25.00	25.00
Powhatan	4/15	20.00		No	No	8.00	20.00
Prince Edward	4/15	20.00		No	No	10.00	20.00 - 40.00
Prince George	3/15	20.00		No	No	15.00	20.00

N/A Not applicable.

^f James City issues decals on the basis of compliance with county and state regulations, but imposes no tax for issuance.

Table 16.1 (continued)

Locality	Due Date For Display Of Decal	Private Passenger Vehicles		Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	Elderly Exempt			Disabled Exempt
Counties (continued)					
Prince William	10/5	24.00	Yes	Yes	12.00 24.00
Pulaski	4/1	20.00	No	No	8.00 20.00
Rappahannock	4/15	20.00	No	No	15.00 20.00
Richmond	4/15	25.00	No	No	8.00 25.00
Roanoke	5/31	20.00	No	No	15.00 15.00 - 65.00
Rockbridge	4/15	20.00	No	No	9.00 20.00
Rockingham	4/15	20.00	No	No	7.50 20.00
Russell	5/15	15.00	No	No	8.00 15.00
Scott	4/15	20.00	No	No	10.00 20.00
Shenandoah	3/1	25.00	No	No	18.00 25.00
					15.00 - trailers > 1500 lbs
Smyth	3/31	15.00	No	No	10.00 15.00
Southampton	2/15	23.00	No	No	15.00 23.00
Spotsylvania	4/14	20.00	No	No	10.00 20.00
Stafford	4/15	23.00	No	No	18.00 23.00
Surry	5/15	10.00	No	No	3.00 10.00
Sussex	4/15	20.00	No	No	10.00 20.00
Tazewell	5/15	10.00	No	No	10.00 10.00
Warren	2/15	20.00	No	No	12.00 20.00
Washington	5/15	20.00	No	No	8.00 20.00
Westmoreland	3/31	25.00	No	No	8.00 25.00
Wise	4/15	5.00	No	No	5.00 5.00
Wythe	4/15	20.00	No	No	10.00 20.00
York	2/15	23.00	No	No	15.00 23.00
Towns	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.				
Abingdon	5/15	20.00	No	No	8.00 20.00
Accomac	4/15	15.00	No	No	15.00 15.00
Altavista	3/15 - 4/15	15.00	No	Yes ^g	5.00 15.00 - 22.50
Amherst	4/15	25.00	No	No	11.00 25.00
Appomattox	3/31	25.00	No	No	24.00 25.00

^g For certain disabled veterans.

Table 16.1 (continued)

Locality	Due Date For Display Of Decal	Private Passenger Vehicles		Motor-		Trucks, Not For	
		Tax (\$)	Elderly Exempt	Disabled Exempt	cycles (\$)	Hire (\$)	
Towns (continued)							
Ashland	3/31	23.00 4,000 lbs. 28.00 > 4,000 lbs.	No	No	18.00	23.00 4,000 lbs. 28.00 > 4,000 -6,500 lbs. 29.00 > 6,500 lbs.	
Belle Haven	4/15	15.00	No	No	15.00	15.00	
Berryville	2/15	20.00	No	No	7.50	20.00	
Big Stone Gap	4/15	25.00	No	No	25.00	25.00	
Blacksburg	6/15	20.00 or 38.00 (2 year decal)	No	No	10.00 19.00	20.00 - 670.00 (2 year decal)	
Blackstone	4/15	15.00	No	No	12.00	15.00	
Bloxom	4/15	15.00	No	No	15.00	15.00	
Bluefield	5/15	10.00	No	Yes	5.00	10.00 - 50.00	
Boones Mill	4/15	15.00	No	No	15.00	15.00	
Bowling Green	4/15	23.00 4,000 lbs. 28.00 > 4,000 lbs.	No	No	18.00	23.00 4,000 lbs. 28.00 > 4,000 lbs.	
Boydton	4/1	25.00	No	No	25.00	25.00	
Bridgewater	4/15	20.00	No	No	7.50	20.00	
Broadway	4/15	20.00	No	No	10.00	20.00	
Brodnax	3/31	25.00	No	No	N/A	25.00	
Brookneal	4/15	15.00	No	No	15.00	18.00	
Buchanan	4/15	20.00	No	No	11.00	20.00	
Capron	3/15	23.00	No	No	15.00	23.00	
Cedar Bluff	4/15	10.00	No	No	10.00	10.00	
Charlotte Court House	3/15	10.00	No	No	5.00	10.00	
Chase City	3/31	25.00	No	No	5.00	25.00	
Chatham	4/15	25.00	No	No	25.00	25.00	
Cheriton	4/15	20.00	No	No	20.00	20.00	
Chilhowie	3/31	15.00	No	No	5.00	15.00	
Chincoteague	4/15	15.00	No	No	15.00	15.00	
Christiansburg	4/15	20.00	No	No	8.00	20.00 - 48.00	
Claremont	5/15	10.00	No	No	5.00	10.00	
Clarksville	4/1	25.00	No	No	N/A	25.00	
Clintwood	7/1	10.00	No	No	5.00	10.00	
Coeburn	4/15	15.00	No	No	15.00	15.00	
Colonial Beach	4/30	25.00 7.50 - trailers	No	No	10.00	25.00	

N/A Not applicable.

Table 16.1 (continued)

Locality	Due Date For Display Of Decal	Private Passenger Vehicles		Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	Elderly Exempt		
Towns (continued)					
Courtland	3/15	23.00	No	No	15.00 23.00
Crewe	4/15	20.00	No	No	8.00 20.00
Culpeper	4/15	20.00	No	No	7.00 20.00
Damascus	5/15	20.00	No	No	8.00 20.00
Dayton	4/15	20.00	No	No	10.00 20.00
Dendron	N/A	15.00	No	No	N/A 15.00
Dublin	4/15	20.00	No	No	8.00 20.00 - 142.00 depending on weight
Dumfries	4/15	22.00	Yes	Yes	22.00 22.00
Edinburg	3/1	25.00	No	No	18.00 15.00
Exmore	4/15	25.00	No	No	25.00 25.00
Farmville	4/15	20.00	No	No	15.00 20.00 6,500 lbs. 25.00: 6,500 -10,000 lbs. 1.00/1,000 lbs. > 10,000 lbs.
Fincastle	4/15	20.00	No	No	11.00 20.00
Fries	4/15	15.00	No	No	15.00 15.00
Front Royal	2/15	20.00	No	No	12.00 20.00
Glade Spring	5/15	20.00	No	No	8.00 20.00 6.00 - trailers
Glasgow	4/15	15.00	No	No	9.00 15.00
Gordonsville	4/15	20.00	No	No	10.00 20.00
Goshen	4/15	15.00	No	No	9.50 15.00
Gretna	4/15	15.00	No	No	25.00 25.00
Grottoes	4/15	20.00	No	No	7.50 20.00
Grundy	...	N/A	No	No	10.00 10.00
Hallwood	4/1	15.00	No	No	15.00 15.00
Hamilton	11/15	24.00	No	No	15.00 24.00
Haymarket	4/15	15.00	Yes	Yes	10.00 15.00
Herndon	11/16	20.00 - 25.00	Yes	No	10.00 25.00
Hillsville	4/15	15.00	No	No	6.00 15.00
Honaker	5/15	15.00	No	No	8.00 15.00
Hurt	4/15	25.00	No	No	25.00 25.00
Iron Gate	4/15	20.00	No	No	7.50 N/A
Irvington	4/15	20.00	No	No	5.00 20.00

N/A Not applicable.

Table 16.1 (continued)

Locality	Due Date For Display Of Decal	Private Passenger Vehicles			Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	Elderly Exempt	Disabled Exempt		
Towns (continued)						
Ivor	2/15	23.00	No	No	15.00	23.00
Jarratt	4/15	25.00	No	No	10.00	10.00
Jonesville	5/31	10.00	No	No	10.00	10.00
Kenbridge	4/15	20.00	No	No	10.00	None
Keysville ^h	3/15	20.00	No	No	8.00	20.00
Kilmarnock	4/15	15.00	No	No	3.00	15.00
La Crosse	3/31	25.00	No	No	N/A	25.00
Lawrenceville	3/31	25.00	No	No	8.00	25.00
Lebanon	5/15	15.00	No	No	7.50	15.00
Leesburg	4/15	25.00	No	No	15.00	25.00
Louisa	4/15	15.00	No	No	5.00	15.00 < 12,000 lbs. 20.00 > 12,000 lbs.
Luray	4/15	10.00	No	No	5.00	10.00
Madison	4/1	25.00	No	No	10.00	25.00 7.50 - trailers
Marion	3/31	15.00	No	No	5.00	15.00
McKenney	4/1	20.00	No	No	10.00	20.00
Middleburg	11/15	24.00	No	No	15.00	N/A
Middletown	2/15	15.00	No	No	8.00	15.00
Mineral	4/15	15.00	No	No	2.50	15.00
Monterey	4/15	15.00	No	No	5.00	15.00
Montross	1/1	25.00	No	No	8.00	25.00
Mount Jackson	3/1	25.00	No	No	18.00	25.00
Narrows	4/15	15.00	No	No	7.50	15.00
Nassawadox	4/15	25.00	No	No	...	25.00
New Castle	4/15	8.50	No	No	8.00	8.00
New Market	3/1	25.00	No	No	15.00	25.00
Occoquan	4/15	15.00	Yes	Yes	10.00	15.00
Onancock	4/15	15.00	No	No	15.00	15.00
Onley	4/15	15.00	No	No	15.00	15.00
Orange	4/1	20.00	No	No	10.00	20.00
Painter	4/15	15.00	No	No	15.00	15.00

N/A Not applicable.

... No response provided.

^h The Town of Keysville reserves half of all license taxes for the County of Charlotte.

Table 16.1 (continued)

Locality	Due Date For Display Of Decal	Private Passenger Vehicles			Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	Elderly Exempt	Disabled Exempt		
Towns (continued)						
Pamplin	3/31	15.00	No	No	8.00	15.00
Parksley	4/15	15.00	No	No	15.00	N/A
Pearisburg	4/15	15.00	No	No	N/A	15.00
Pembroke	...	15.00	No	No	15.00	15.00
Pennington Gap	5/31	10.00	No	No	10.00	10.00
Phenix	N/A	15.00	No	No	8.00	15.00
Pocahontas	4/15	10.00	No	No	7.50	10.00
Pound	4/15	15.00	No	No	15.00	15.00
Pulaski	4/1	20.00	No	No	8.00	20.00 20,000 lbs. 1.00/1,000 lbs. > 20,000 lbs.
Purcellville	2/15	24.00	No	No	15.00	24.00
Quantico	4/15	18.00	No	No	18.00	18.00
Remington	3/15	25.00	No	No	15.00	25.00
Richlands	9/30	10.00	No	No	10.00	10.00
Ridgeway	4/15	18.00	...	...	8.00	...
Rocky Mount	3/31	15.00	No	No	8.00	15.00
Round Hill	4/15	24.00	No	No	15.00	24.00
Rural Retreat	3/31	20.00	No	No	10.00	20.00
Saltville	4/15	15.00	No	No	15.00	15.00
Saint Paul	4/15	20.00	No	No	15.00	15.00
Saxis	4/15	15.00	No	No	15.00	15.00
Scottsville	1/31	20.00	No	No	20.00	20.00
Shenandoah	7/1	15.00	No	No	8.00	15.00
Smithfield	2/15	20.00	No	No	20.00	20.00
South Boston	4/15	20.00	No	No	8.00	20.00 - 25.00
South Hill	4/1	25.00	No	No	25.00	25.00
Stanley	4/15	15.00	No	No	15.00	15.00
Stephens City	2/15	20.00	No	No	10.00	20.00
Strasburg	4/1	25.00	No	No	18.00	25.00
Stuart	4/15	25.00	No	No	15.00	25.00
Tappahannock	4/15	20.00	No	No	15.00	20.00

N/A Not applicable.

... No response provided.

Table 16.1 (continued)

Locality	Due Date For Display Of Decal	Private Passenger Vehicles		Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	Elderly Exempt		
Towns (continued)					
Tazewell	5/15	10.00	No	No	10.00 10.00
Timberville	4/15	20.00	No	No	7.50 20.00
The Plains	3/15	25.00	No	Yes	12.50 25.00
Toms Brook	3/15	25.00	...	...	N/A 25.00
Urbanna	2/15	15.00	No	No	15.00 15.00
Victoria	4/15	20.00	No	No	3.00 20.00
Vienna	4/15	20.00 4,000 lbs. 25.00 > 4,000 lbs.	Yes	Yes	10.50 20.00 4,000 lbs. 25.00 > 4,000 lbs.
Vinton	5/31	10.00	No	No	8.00 20.00
Virgilina	4/15	20.00	No	No	20.00 20.00
Wakefield	3/31	20.00	No	No	10.00 20.00
Warrenton	3/15	25.00	No	No	15.00 25.00
Warsaw	4/15	25.00	No	No	3.00 25.00
Waverly	3/31	15.00	No	No	8.00 15.00
West Point	4/15	20.00	No	No	15.00 20.00
White Stone	4/15	20.00	No	No	15.00 20.00
Windsor	2/15	20.00	No	No	20.00 20.00
Wise	4/15	15.00 - 20.00	No	Yes	15.00 15.00 - 20.00 25.00 > 1 ton
Woodstock	3/1	25.00	No	No	18.00 25.00
Wytheville	4/15	None	No	No	6.00 15.00

N/A Not applicable.

... No response provided.