

**Table 10.1**  
**Tangible Personal Property Tax for Automobiles and Trucks of Less than**  
**Two Tons, 2000**

Locality	Assessment Value Concept*	Nominal Tax Rate (\$) (Per \$100)	% of Retail Value♦	Assess- ment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief For	
						Elderly	Dis- abled
<b>Cities</b>							
Note: All cities responded to the survey.							
Alexandria	TV	4.75	86	100	4.09	Yes	Yes
Bedford	TV	1.80	86	100	1.55	No	No
Bristol	LV	6.00	78	30	1.40	No	No
Buena Vista	TV	4.25	86	100	3.66	No	No
Charlottesville	LV	4.20	78	100	3.28	No	No
Chesapeake	LV	4.00	78	100	3.12	No	No
Clifton Forge	LV	3.35	78	100	2.61	No	No
Colonial Heights	LV	3.50	78	100	2.73	No	No
Covington	RV	5.60	100	45	2.52	No	No
Danville	TV	3.00	86	45	1.16	No	No
Emporia	LV	5.00	78	100	3.90	No	No
Fairfax	TV	3.29	86	100	2.83	No	No
Falls Church	TV	4.71	86	100	4.05	Yes	Yes
Franklin	TV	4.50	86	100	3.87	No	No
Fredericksburg	RV	2.99	100	90	2.69	No	No
Galax	RV	1.42	100	100	1.42	No	No
Hampton	LV	4.25	78	100	3.32	No	No
Harrisonburg	TV	2.00	86	100	1.72	No	No
Hopewell	LV	3.05	78	100	2.38	No	No
Lexington	TV	3.95	86	100	3.40	No	No
Lynchburg	TV	3.30	86	100	2.84	No	No
Manassas	TV	3.05	86	100	2.62	Yes	Yes
Manassas Park	TV	3.50	86	100	3.01	No	No
Martinsville	LV	1.92	78	100	1.50	No	No
Newport News	LV	4.15	78	100	3.24	Yes	Yes
Norfolk	LV	4.00	78	100	3.12	No	No
Norton	TV	1.85	86	100	1.59	No	No
Petersburg	LV	4.30	78	100	3.35	No	No
Poquoson	LV	3.85	78	100	3.00	No	No
Portsmouth	LV	4.35	78	100	3.39	No	No

\* See last page of table for symbols.

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 10 for an explanation.

**Table 10.1 (continued)**

Locality	Assessment Value Concept*	Nominal	% of Retail Value◆	Assessment Ratio %	Adjusted Effective Rate (\$)(Per \$100)	Tax Relief for	
		Tax Rate (\$)(Per \$100)				Elderly	Dis-abled
<b>Cities (continued)</b>							
Radford	TV	2.14	86	100	1.84	No	No
Richmond	TV	3.70	86	100	3.18	No	No
Roanoke	LV	3.45	78	100	2.69	No	No
Salem	LV	3.20	78	100	2.50	No	No
Staunton	RV	2.00	100	100	2.00	No	No
Suffolk	LV	4.25	78	100	3.32	No	No
Virginia Beach	LV	3.70	78	100	2.89	Yes	Yes
Waynesboro	RV	5.00	100	50	2.50	No	No
Williamsburg	LV	3.50	78	100	2.73	No	Yes
Winchester	TV	3.50	86	100	3.01	No	No
Adjusted effective tax rate:							
		Median			2.84		
		1 <sup>st</sup> quartile			2.47		
		3 <sup>rd</sup> quartile			3.29		
		Maximum			4.09		
		Minimum			1.16		
<b>Counties</b>	Note: All counties responded to the survey.						
Accomack	LV	Dist 2 @ 3.24	78	100	2.53	No	No
		Dist 3 @ 3.26	78	100	2.54	No	No
		Dist 4&5 @ 3.22	78	100	2.51	No	No
		Dist 6 @ 3.13	78	100	2.44	No	No
Albemarle	LV	4.28	78	100	3.34	No	No
Alleghany	RV	5.95	100	50	2.98	No	No
Amelia	LV	3.25	78	100	2.54	No	No
Amherst	LV	2.50	78	100	1.95	No	No
Appomattox	RV	3.50	100	50	1.75	No	No
Arlington	LV	4.40	78	100	3.43	No	No
Augusta	LV	1.90	78	100	1.48	No	No
Bath	TV	0.20	86	100	0.17	No	No
Bedford	RV	8.50	100	20	1.70	No	No

\* See last page of table for symbols

◆ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 10 for an explanation.  
a....Arlington County uses loan values for cars and finance values for trucks.

**Table 10.1 (continued)**

Locality	Assessment Value Concept*	Nominal Tax Rate (\$) (Per \$100)	% of Retail Value♦	Assessment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
						Elderly	Dis-abled
<b>Counties (continued)</b>							
Bland	LV	1.60	78	100	1.25	No	No
Botetourt	LV	2.55	78	100	1.99	No	No
Brunswick	LV	3.40	78	100	2.65	No	No
Buchanan	LV	1.95	78	100	1.52	No	No
Buckingham	LV	3.30	78	100	2.57	No	No
Campbell	RV	3.25	100	50	1.63	No	No
Caroline	RV	6.25	100	40	2.50	No	No
Carroll	TV	1.30	86	100	1.12	No	No
Charles City	LV	3.40	78	100	2.65	No	No
Charlotte	TV	2.00	86	100	1.72	No	No
Chesterfield	LV	3.60	78	100	2.81	No	No
Clarke	TV	4.00	86	100	3.44	No	No
Craig	LV	2.50	78	100	1.95	No	No
Culpeper	TV	2.50	86	100	2.15	No	No
Cumberland	TV	4.50	86	100	3.87	No	No
Dickenson	LV	1.59	78	100	1.24	Yes	Yes
Dinwiddie	LV	4.90	78	100	3.82	Yes	Yes
Essex	LV	3.50	78	100	2.73	No	No
Fairfax	TV	4.57	86	100	3.93	Yes	Yes
Fauquier	LV	4.65	78	100	3.63	No	No
Floyd	LV	2.18	78	100	1.70	No	No
Fluvanna	TV	3.70	86	100	3.18	No	No
Franklin	LV	1.67	78	100	1.30	No	No
Frederick	TV	4.20	86	100	3.61	No	No
Giles	RV	7.00	100	25	1.75	No	No
Gloucester	RV	3.50	100	50	1.75	No	No
Goochland	LV	4.00	78	100	3.12	No	No
Grayson	LV	1.25	78	100	0.98	No	No
Greene	LV	4.45	78	100	3.47	No	No
Greensville	TV	4.50	86	100	3.87	No	No

\* See last page of table for symbols

♦ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 10 for an explanation.

**Table 10.1 (continued)**

Locality	Assessment Value Concept*	Nominal Tax Rate (\$) (Per \$100)	% of Retail Value◆	Assess- ment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
						Elderly	Dis- abled
<b>Counties (continued)</b>							
Halifax	RV	1.26	100	100	1.26	No	No
Hanover	LV	3.64	78	100	2.84	No	No
Henrico	LV	3.50	78	100	2.73	No	No
Henry	LV	1.19	78	100	0.93	No	No
Highland	RV	1.50	100	100	1.50	No	No
Isle of Wight	LV	4.40	78	100	3.43	No	No
James City	LV	4.00	78	100	3.12	No	Yes
King & Queen	LV	3.94	78	100	3.07	No	No
King George	TV	3.10	86	100	2.67	No	No
King William	LV	3.45	78	100	2.69	No	No
Lancaster	RV	1.52	100	100	1.52	No	No
Lee	TV	1.25	86	100	1.08	No	No
Loudoun	LV	4.20	78	100	3.28	Yes	Yes
Louisa	TV	1.70	86	100	1.46	No	No
Lunenburg	TV	3.50	86	100	3.01	No	No
Madison	RV	8.70	100	20	1.74	No	No
Mathews	RV	2.90	100	100	2.90	No	No
Mecklenburg	LV	2.50	78	100	1.95	No	No
Middlesex	RV	3.50	100	35	1.23	No	No
Montgomery	LV	2.45	78	100	1.91	No	No
Nelson	TV	2.95	86	100	2.54	No	No
New Kent	LV	3.75	78	100	2.93	No	Yes
Northampton	LV	4.10	78	100	3.20	No	No
Northumberland	RV	3.60	100	40	1.44	No	No
Nottoway	LV	3.15	78	100	2.46	No	No
Orange	RV	5.50	100	40	2.20	No	No
Page	LV,TV	2.25	78	100	1.76	Yes	Yes
Patrick	TV	1.36	86	100	1.17	No	No
Pittsylvania	TV	7.25	86	30	1.87	No	No
Powhatan	LV	3.60	78	100	2.81	No	No

\* See last page of table for symbols

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**Table 10.1 (continued)**

Locality	Assessment Value Concept*	Nominal Tax Rate (\$) (Per \$100)	% of Retail Value◆	Assess- ment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
						Elderly	Dis- abled
<b>Counties (continued)</b>							
Prince Edward	LV	3.20	78	100	2.50	No	No
Prince George	LV	4.00	78	100	3.12	No	No
Prince William	TV	3.70	86	100	3.18	Yes	Yes
Pulaski	TV	1.50	86	100	1.29	No	No
Rappahannock	LV	3.20	78	100	2.50	No	No
Richmond	LV	3.50	78	100	2.73	No	No
Roanoke	LV	3.50	78	100	2.73	No	No
Rockbridge	LV	3.25	78	100	2.54	No	No
Rockingham	LV	2.80	78	100	2.18	No	No
Russell	LV	1.45	78	100	1.13	No	No
Scott	LV	1.20	78	100	0.94	No	No
Shenandoah	TV	2.86	86	100	2.46	No	No
Smyth	LV	2.25	78	100	1.76	No	No
Southampton	LV	4.00	78	100	3.12	No	Yes
Spotsylvania	RV	5.00	100	50	2.50	No	Yes
Stafford	RV	5.49	100	40	2.20	No	Yes
Surry	LV	3.50	78	33	0.90	No	No
Sussex	LV	4.85	78	100	3.78	No	No
Tazewell	LV	2.00	78	100	1.56	No	No
Warren	TV	3.15	86	100	2.71	No	No
Washington	LV	1.55	78	100	1.21	No	No
Westmoreland	LV	2.50	78	100	1.95	No	No
Wise	LV	1.15	78	100	0.90	No	No
Wythe	LV	2.27	78	100	1.77	No	No
York	LV	4.00	78	100	3.12	No	No
Adjusted effective tax rate:							
		Median			2.48		
		1 <sup>st</sup> quartile			1.65		
		3 <sup>rd</sup> quartile			2.92		
		Maximum			3.93		
		Minimum			0.17		

\* See last page of table for symbols

◆ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 10 for an explanation.

**Table 10.1 (continued)**

Locality	Assessment Value Concept*	Nominal	% of	Assess-	Adjusted	Tax Relief for	
		Tax Rate (\$) (Per \$100)	Retail Value◆	Ment Ratio %	Effective Rate (\$) (Per \$100)	Elderly	Dis-abled
<b>Cities and counties:</b>							
Adjusted effective tax rate:							
		Median			2.54		
		1 <sup>st</sup> quartile			1.73		
		3 <sup>rd</sup> quartile			3.12		
		Maximum			4.09		
		Minimum			0.17		
<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	†	0.55	78	100	0.43	No	No
Accomac	†	0.10	78	100	0.08	No	No
Altavista	†	2.00	100	50	1.00	No	No
Amherst	†	0.35	78	100	0.27	No	No
Appomattox	RV	0.55	100	50	0.28	No	No
Ashland	†	0.76	78	100	0.59	No	No
Berryville	†	1.00	86	100	0.86	No	No
Blackstone	†	0.65	78	100	0.51	No	No
Bluefield	†	0.60	78	100	0.47	No	No
Boones Mill	RV	0.40	100	100	0.40	No	No
Bowling Green	RV	1.20	100	40	0.48	No	No
Boykins	†	1.20				No	No
Branchville	†	0.61	78	100	0.48	No	No
Bridgewater	†	0.75	78	100	0.59	No	No
Broadway	†	0.51	78	100	0.40	No	No
Brodnax	†	1.00	78	100	0.78	No	No
Brookneal	†	1.70	100	50	0.85	No	No
Buchanan	†	0.32	78	100	0.25	No	No
Burkeville	†	0.66				No	No

\* See last page of table for symbols

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

**Table 10.1 (continued)**

Locality	Assessment Value Concept*	Nominal Tax Rate (\$) (Per \$100)	% of Retail Value◆	Assess- ment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
						Elderly	Dis- abled
<b>Towns (continued)</b>							
Cape Charles	†	2.00				No	No
Cedar Bluff	†	0.35	78	100	0.27	No	No
Charlotte CH	†	1.00	86	100	0.86	No	No
Chatham	†	3.36	86	30	0.87	No	No
Chilhowie	LV	0.20	78	100	0.16	No	No
Chincoteague	†	0.85	78	100	0.66	No	No
Christiansburg	†	0.45	78	100	0.35	No	No
Clarksville	†	3.75	78	35	1.02	No	No
Cleveland	†	0.50				No	No
Clintwood	LV	0.03	78	100	0.02	Yes	Yes
Coeburn	RV	0.40	78	100	0.31	No	No
Colonial Beach	†	2.00	78	100	1.56	No	No
Crewe	†	1.00	78	100	0.78	No	No
Culpeper	†	2.00	86	40	0.69	No	No
Damascus	†	0.62	78	100	0.48	No	No
Dillwyn	†	0.28	78	100	0.22	No	No
Drakes Branch	†	0.37	86	100	0.32	No	No
Dublin	†	0.50	86	100	0.43	No	No
Eastville	†	0.25	78	100	0.20	No	No
Edinburg	†	0.75	86	100	0.65	No	No
Exmore	†	0.45	78	100	0.35	No	No
Farmville	†	1.50				No	No
Fincastle	†	N/A				No	No
Fries	†	1.75	78	100	1.37	No	No
Front Royal	TV	0.60	86	100	0.52	No	No
Glade Spring	†	0.20	78	100	0.16	No	No
Glasgow	LV	0.75	78	100	0.59	No	No
Glen Lyn	†	1.00	100	25	0.25	No	No
Gordonsville	†	2.00	100	40	0.80	No	No
Gretna	†	1.50	86	30	0.39	No	No

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**Table 10.1 (continued)**

Locality	Assessment Value Concept*	Nominal		Assessment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
		Tax Rate (\$) (Per \$100)	% of Retail Value◆			Elderly	Dis-abled
<b>Towns (continued)</b>							
Grottoes	†	0.39	78	100	0.30	No	No
Hallwood	†	0.45	78	100	0.35	No	No
Hamilton	†	1.10	78	100	0.86	No	No
Haysi	LV	0.15	78	100	0.12	Yes	Yes
Hillsville	LV	0.70	78	100	0.55	No	No
Hurt	†	2.50	86	30	0.65	No	No
Independence	†	.63				No	No
Iron Gate	†	1.00	100	35	0.35	No	No
Ivor	†	0.50	78	100	0.39	No	No
Jonesville	TV	0.25	86	100	0.22	No	No
Kenbridge	†	1.25	86	100	1.08	No	No
Keysville	†	0.60	86	100	0.52	No	No
Kilmarnock	†	0.16	100	40	0.06	No	No
Lacrosse	LV	.44	78	100	0.34	No	No
Lawrenceville	†	1.80	78	100	1.40	No	No
Lebanon	†	0.50	78	100	0.39	No	No
Leesburg	†	1.00	78	100	0.78	Yes	Yes
Louisa	†	0.71	86	100	0.61	No	No
Luray	LV	0.40	78	100	0.31	No	No
Marion	LV	0.29	78	100	0.23	No	No
McKenney	†	0.50	78	100	0.39	No	No
Middleburg	†	1.00	78	100	0.78	No	No
Middletown	†	1.25	86	100	1.08	No	No
Mineral	†	0.44	86	100	0.38	No	No
Monterey	†	0.35	100	100	0.35	No	No

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**Table 10.1 (continued)**

Locality	Assessment Value Concept*	Nominal	% of Retail Value♦	Assess- ment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
		Tax Rate (\$) (Per \$100)				Elderly	Dis-abled
<b>Towns (continued)</b>							
Mount Jackson	†	0.75	86	100	0.65	No	No
Narrows	†	3.75				No	No
New Castle	†	0.13	78	100	0.10	No	No
New Market	TV	0.80	86	100	0.69	No	No
Onancock	†	2.00	78	100	1.56	No	No
Onley	†	0.15	78	100	0.12	No	No
Orange	†	1.50	100	40	0.60	No	No
Painter	†	0.30	78	100	0.23	No	No
Pamplin	†	1.00	100	50	0.50	No	No
Pearisburg	RV	3.75	100	25	0.94	No	No
Pennington Gap	†	0.25	86	100	0.22	No	No
Phenix	†	0.50	86	100	0.43	No	No
Pound	†	0.44	78	100	0.34	No	No
Pulaski	†	0.74	86	100	0.64	No	No
Purcellville	†	1.05	78	100	0.82	No	No
Remington	LV	1.10	78	100	0.86	No	No
Rich Creek	†	2.50				No	No
Round Hill	†	1.15	78	100	0.90	No	No
Rural Retreat	TV	0.45	86	100	0.39	No	No
Saint Paul	†	0.31	78	100	0.24	No	No
Saltville	†	0.50	78	100	0.39	No	No
Saxis	†	0.27	78	100	0.21	No	No
Shenandoah	†	0.33	78	100	0.26	No	No
South Boston	RV	1.42	100	100	1.42	No	No
South Hill	†	1.05	78	35	0.29	No	No
Stanley	†	0.45	78	100	0.35	No	No
Stephens City	†	1.00	86	100	0.86	No	No
Stony Creek	LV	0.60	78	100	0.47	No	No
Strasburg	†	1.11	86	100	0.95	No	No
Surry	†	0.60				No	No

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**Table 10.1 (continued)**

Locality	Assessment Value Concept*	Nominal Tax Rate (\$) (Per \$100)	% of Retail Value◆	Assess- Ment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
						Elderly	Dis- abled
<b>Towns (continued)</b>							
Tappahannock	LV	1.25	78	100	0.98	No	No
Tazewell	†	0.50	78	100	0.39	No	No
The Plains	†	0.50	78	100	0.39	No	No
Timberville	†	0.30	78	100	0.23	No	No
Urbanna	†	0.65	100	35	0.23	No	No
Victoria	TV	0.98	86	100	0.84	No	No
Vinton	†	1.00	78	100	0.78	No	Yes
Virgilina	†	.20				No	No
Wakefield	†	0.86	78	100	0.67	No	No
Warrenton	†	2.25	78	100	1.76	No	No
Warsaw	†	0.60	78	100	0.47	No	No
Waverly	†	1.85	78	100	1.44	No	No
West Point	†	3.30				No	No
Windsor	†	0.50	78	100	0.39	No	No
Wise	LV	0.53	78	100	0.41	No	No
Woodstock	†	0.90	86	100	0.77	No	No
Wytheville	TV	0.28	86	100	0.24	No	No
Adjusted effective tax rate:							
			Median		0.47		
			1 <sup>st</sup> quartile		0.31		
			3 <sup>rd</sup> quartile		0.78		
			Maximum		1.76		
			Minimum		0.02		
† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective counties. For towns located in more than one county the assessment was done by the following: Grottoes(Rockingham) Kilmarnock (Lancaster); Pamplin (Prince Edward); and Saltville (Smyth).							
◆ Based on ratio of RV, LV, or TV to TV for a typical car. See text of Section 10 for an explanation.							
* Key to abbreviations: TV: Trade-in value WV: Wholesale value FV: Finance value LV: Loan value RV: Retail value							