

Table 10.2
Tangible Personal Property Tax Rates for Large Trucks Two Tons
and Over, 2000

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

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

^a 2-5 tons: 100 percent of average trade-in value. Over 5 tons: 90 percent of bill of sale for 1st year, decreasing 10%/year until 20% floor.

^b Percentage of cost; sliding scale

Table 10.2 (continued)

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

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

^c TV or 95% of purchase price

Table 10.2 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
Cities (continued)						
Fairfax	OC	...	N/A	1	80	3.29
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7	20	
				8+	10	
Falls Church	OC	...	N/A	1	80	4.71
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7+	20	
Franklin	OC	...	N/A	1	80	4.50
Fredericksburg	RV	90	N/A	1	90	2.99
				2	80	
				3	70	
				4	60	
				5	45	
				6	30	
				7+	20	
Galax	RV	...	D	N/A	N/A	1.42
Hampton	OC	...	N/A	1	75	4.25
				2	65	
				3	55	
				4	45	
				5+	35	
Harrisonburg	OC, TV	100	A, B	1	90	2.00
				2	80	
				3	70	
				4	60	
				5	50	
				6	40	
				7+	30	

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

Table 10.2 (continued)

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

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

^d Set by City of Lynchburg

Table 10.2 (continued)

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
Cities (continued)						
Newport News	LV	100	A	1	85	4.15
				2	80	
				3	75	
				4	70	
				5	65	
				6	60	
				7	55	
				8	50	
				9	45	
				10	40	
				11	35	
				12	30	
				13	25	
				14	20	
				15	15	
				16	10	
				17+	9.5	
Norfolk	OC, LV ^e	100	N/A	1	80	4.00
				2	60	
				3	40	
				4	20	
				5+	\$500	
Norton	OC	...	N/A	1	60	1.85
				2	55	
				3	50	
				4	45	
				5	40	
				6	35	
				7	30	
				8	25	
				9	20	
				10	15	
				11	10	
				12	5	
				13+	\$500	

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

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

Table 10.2 (continued)

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

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

^f Prorated bill.

^g Percent of cost/date purchased.

Table 10.2 (continued)

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

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

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

ⁱ Contact the dealer.

Table 10.2 (continued)

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

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
Counties (continued)						
Bland	LV	100	A	1	90	1.60
				2	80	
				3	70	
				4	60	
				5	50	
				6	40	
				7	30	
				8+	20	
Botetourt	OC	...	N/A	1	90	2.55
				2	70	
				3	50	
				4	30	
				5+	10	
Brunswick	LV	100	F	N/A	70	3.40
Buchanan	OC ^j	...	A, B	0	100	1.95
				1	85	
				2	75	
				3	65	
				4	55	
				5	45	
				6	35	
				7	25	
8+	15					
Buckingham	N/A	...	N/A	N/A	50	3.30
Campbell	OC	...	N/A	0-10	25	3.25
				11+	15	
Caroline	OC	...	N/A	1	35	6.25
				2	28	
				3	21	
				4	14	
				5+	10 ^k	

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

^j capital cost at date of purchase; vehicles not listed are valued by other means

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

Table 10.2 (continued)

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

* See last page of Table 10.2 for key to abbreviations/symbols.
N/A Not applicable.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
Counties (continued)						
Craig (continued)	OC	N/A	N/A	11	45	2.50
				12	40	
				13	35	
				14	30	
				15	25	
				16	20	
				17	15	
				18	10	
				19+	5	
Culpeper	OC	...	N/A	1	70	6.25
				2	60	
				3	50	
				4	40	
				5	30	
				6	20	
				7+	10	
Cumberland	TV	100	A, D	1	80	4.00
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7+	20	
Dickenson	OC	...	N/A	1	25	1.59
				2+	20	
Dinwiddie	OC, LV	100	C, D, E	1	45	4.90
				2	40	
				3	35	
				4	30	
				5	25	
				6	20	
				7	15	
				8	10	
				9+	5	
				(minimum of \$200)		
Essex	WV	100	C	Any	65	3.50

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

Table 10.2 (continued)

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

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

¹ The County of Fairfax bases its rates on vehicles over 14,000 lbs.

Table 10.2 (continued)

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

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

Table 10.2 (continued)

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

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... No response provided.

N/A Not applicable.

Table 10.2 (continued)

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

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... No response provided.

N/A Not applicable.

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

Table 10.2 (continued)

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

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
Counties (continued)						
Nelson	OC	N/A	N/A	1	70	2.95
				2	60	
				3	50	
				4+	40	
New Kent	OC	...	N/A	1-3	35	3.75
				4-6	30	
				7-10	25	
				11+	20	
				idle	5	
Northampton	OC	...	N/A	1	70	4.10
				2	60	
				3	50	
				4	40	
				5	25	
				6+	10	
Northumberland	RV	40	A	1	40	3.60
				2	30	
				3	20	
				4+	10	
Nottoway	OC	...	N/A	1	80	3.15
				2	70	
				3	55	
				4	40	
				5	25	
				6+	10	
Orange	OC	...	N/A	1	32.0	5.50
				2	30.2	
				3	28.8	
				4	27.2	
				5	25.6	
				6	24.0	
				7	22.4	
				8	20.8	
				9	19.2	
				10	17.6	
				11+	16.0	

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... No response provided.

N/A Not applicable.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
Counties (continued)						
Page	LV, FV	100	C	1	72 ⁿ	2.25
Patrick	N/A	...	N/A	1 2 3 4 5 6 7 8+	95 85 75 65 55 45 35 25	1.26
Pittsylvania	TV	30	A,B	1 2 3 4 5 6+	30 25 20 15 10 5	7.25
Powhatan	OC	...	N/A	1 2 3 4 5+	60 45 37.5 30 20	3.60
Prince Edward	LV	100	D	1	90% of OC	3.20
Prince George	OC	...	N/A	1 2 3 4 5+	60 50 40 30 20	4.00
Prince William	OC, LV	100	F	1 2 3 4 5 6 7+	90 80 65 50 35 20 10	3.70

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

ⁿ 10% deducted each year thereafter until a minimum assessed value of \$100 is reached.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
Counties (continued)						
Pulaski	OC	...	D	1-5 6-10 10+	60 40 20	1.50
Rappahannock	LV	100	A, B	1981 & before	Flat \$200	3.20
Richmond	LV	100	A	Any	75	3.50
Roanoke	OC	...	N/A	1 2 3 4 5 6+	70 60 50 40 30 20	3.50
Rockbridge	OC	85	...	Assessment is 85% OC; 75% of previous year's assessed value to minimum of \$100		3.25
Rockingham	LV	100	C, D	Any	64	2.80
Russell	LV	100	A, B, D	1-2 3 4 5+	80 70 60 50	1.45
Scott	LV	100	F	N/A	N/A	1.20
Shenandoah	OC	...	N/A	1 2 3 4 5 6 7 8 9 10+	100 90 80 70 60 50 40 30 20 10	2.86
Smyth	LV	100	A	N/A	N/A	2.25

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

Table 10.2 (continued)

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

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

Table 10.2 (continued)

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

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
Counties (continued)						
Wythe	OC ^o	...	D	1	70	1.90
				2	65	
				3	60	
				4	55	
				5	50	
				6	45	
				7	40	
				8	35	
				9	30	
				10	25	
				11+	20	
York	N/A	Current year	90	4.00
				1	70	
				2	60	
				3	50	
				4	40	
				5	30	
				6	20	
				7	15	
				8	10	
				9yr +	5	
				Min: \$500 assessment		
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	LV	100	C			0.55
Accomac	FV	100	E, F			0.10
Alta Vista	OC	...	N/A			2.00
Amherst	OC	...	N/A			0.35
Appomattox	RV	50	A, B	N/A	N/A	0.55

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

^o Depreciated cost.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
Towns (continued)						
Ashland	OC	90	D			0.77
Berryville	OC, WV	100	D, F			1.00
Big Stone Gap	OC	100	...			0.62
Blackstone	OC	...	N/A			0.65
Bluefield	LV	100	A, B			0.60
Boones Mill	LV	100	A			0.40
Bowling Green	OC	...	N/A			1.20
Boydton	OC	...	N/A			2.50
Boykins	RV	80	D, F			
Branchville	RV	80	D, F			
Bridgewater	LV	100	C, D			0.75
Broadway	LV	100	C, D			0.51
Brodnax	LV	100	F			1.00
Brookneal	OC	...	N/A			1.70
Buchanan	OC	...	N/A			0.32
Burkeville	OC	...	N/A			
Cape Charles	OC	...	N/A			
Capron	RV	80	D, F			
Cedar Bluff	LV	100	A, B			0.35

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate / \$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
Towns (continued)						
Charlotte C.H.	TV	100	A	...	...	1.00
Chatham	TV	30	A, B			3.36
Chilhowie	LV	100	A	N/A	N/A	0.20
Chincoteague	FV	100	E, F			0.85
Christiansburg	OC	% of cost	D			0.45
Claremont	LV	100	A	N/A	N/A	0.60
Clarksville	OC	...	N/A			3.75
Cleveland	LV	100	A, B, D			
Clintwood	OC	...	N/A			0.03
Coeburn	OC	100	...			0.40
Colonial Beach	LV	100	D			2.00
Crewe	OC	...	N/A			1.00
Culpeper	OC	...	...	1 2 3 4 5 6 7+	28 ^P 24 20 16 12 8 4	2.00
Damascus	LV	100	C			0.62
Dillwyn	N/A	...	N/A			0.28
Drakes Branch	N/A	N/A	N/A			0.37

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

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

Table 10.2 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
Towns (continued)						
Dublin	OC	...	D			0.50
Eastville	OC	...	N/A			0.25
Edinburg	OC	...	N/A			0.75
Exmore	OC	...	N/A			0.45
Fries	LV	100	D, F			1.75
Front Royal	OC	N/A	D			0.60
Glade Spring	LV	100	C			0.20
Glasgow	LV	100	A	N/A	N/A	0.75
Glen Lyn	RV	25	A			
Gordonsville	OC	...	N/A			2.00
Gretna	TV	30	A, B			1.50
Grottoes	LV	100	C, D			0.385
Hallwood	FV	100	E, F			0.45
Hamilton	OC	...	N/A			1.10
Haysi	LV	100	A	N/A	N/A	0.15
Hillsville	LV	100	A	N/A	N/A	0.70
Hurt	TV	30	A, B			2.50
Iron Gate	N/A	...	N/A			1.00
Ivor	RV	80	D, F			0.50

* See last page of Table 10.2 for key to abbreviations/symbols.

... No response provided.

N/A Not applicable.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
Towns (continued)						
Jonesville	TV	100	A	N/A	N/A	0.25
Kenbridge	WV	100	F			1.25
Keysville	N/A	N/A	N/A			0.60
Kilmarnock	RV	100	F			0.16
Lacrosse	OC	...	N/A			1.25
Lawrenceville	LV	100	F			1.80
Lebanon	LV	100	A, B, D			0.50
Leesburg	OC	...	N/A			1.00
Louisa	WV	100	F			0.71
Luray	LV	100	D	N/A	N/A	0.40
Marion	LV	100	A	N/A	N/A	0.29
McKenney	OC, LV	100	C, D, E			0.50
Middleburg	OC	...	N/A			1.00
Middletown	WV	100	C, E, F			1.25
Mineral	WV	100	F			0.44
Monterey						0.35
Mount Jackson	OC	...	N/A			0.75
Narrows	RV	25	A			
New Castle	OC	N/A	N/A			0.13

* See last page of Table 10.2 for key to abbreviations/symbols.
N/A Not applicable.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
Towns (continued)						
New Market	OC	...	N/A			0.80
Onancock	FV	100	E, F			2.00
Onley	FV	100	E, F			0.15
Orange	OC	...	N/A			1.50
Painter	FV	100	E, F			0.30
Pamplin	RV	50	A, B, C			1.00
Pearisburg	RV	25	A	N/A	N/A	3.75
Pennington Gap	TV	100	A			0.25
Phenix	N/A	N/A	N/A			0.50
Pound	OC	100	...			0.44
Pulaski	OC	...	D			0.74
Purcellville	OC	...	N/A			1.05
Remington	LV	100	A, B	If gross wt<25,999 lbs.		1.10
				1	100	
				2	90	
				3	80	
				4	70	
				5	60	
				6	50	
				7	40	
				8	30	
				9	20	
10+	10					

* See last page of Table 10.2 for key to abbreviations/symbols.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
Towns (continued)						
Remington (con't)				If gross wt >25,999 lbs.		
				1	70	
				2	60	
				3	50	
				4	40	
				5	30	
				6	20	
				7+	10	
Rich Creek	RV	25	A			
Round Hill	OC	...	N/A			1.15
Rural Retreat	OC	...	D			0.45
Saint Paul	OC	100	...			0.31
Saltville	LV	100	A			0.50
Saxis	FV	100	E, F			0.25
Shenandoah	LV, FV	100	C			0.33
South Boston	OC	100	...	New	100	1.42
				1	90	
				2	80	
				3	70	
				4	60	
				5	50	
				6	40	
				7	30	
				8	20	
				9+	15	
South Hill	OC	...	N/A			3.00
Stanley	LV, FV	100	C			0.45
Stephens City	WV	100	C, E, F			1.00

* See last page of Table 10.2 for key to abbreviations/ symbols.

... No response provided.

N/A Not applicable

Table 10.2 (continued)

Locality	Items Used for Tax Purposes		Pricing Guides*	Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value		Age in Years	Percentage	
Towns (continued)						
Stony Creek	RV	100	C	N/A	N/A	
Strasburg	OC	...	N/A			1.11
Surry	LV	100	A			
Tappahannock	LV	100	C	N/A	N/A	1.25
Tazewell	LV	100	A, B			0.50
The Plains	OC, LV	100	A, B			0.50
Timberville	LV	100	C, D			0.30
Troutdale	OC	...	N/A			
Urbanna	OC	N/A	N/A			0.65
Victoria	TV	100	A	N/A	N/A	0.98
Vinton	OC	...	N/A			1.00
Virgilina	OC	...	N/A			
Wakefield	FV	100	C, D			0.86
Warrenton	OC, LV	100	A, B			2.25
Warsaw	LV	100	A			0.60
Waverly	FV	100	C, D			1.85
West Point	LV, OC	100	F			3.30
Windsor	LV	100	G			0.50

... No response provided.
N/A Not applicable.

Table 10.2 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available		Nominal Tax Rate /\$100 Assessed Value
	Value*	% Value	Pricing Guides*	Age in Years	Percentage	
Towns (continued)						
Wise	OC	...	N/A	1	60	0.53
				2	55	
				3	50	
				4	45	
				5	40	
				6	35	
				7	30	
				8	25	
				9	20	
				10	15	
				11+	10	
Woodstock	OC	...	N/A			0.90
Wytheville	OC	...	D			0.28

... No response provided.

N/A Not applicable.

Key:

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