

Table 10.1
Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2001

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
Cities							
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
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	100	2.58	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	Yes
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 ^a	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

* 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 Manassas Park also uses percentage of cost as a method of assessment.

Table 10.1 (continued)

Locality	Assessment Value Concept*	Nominal	% of	Assessment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
		Tax Rate (\$) (Per \$100)	Retail Value♦			Elderly	Disabled
Cities (continued)							
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
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 st quartile				2.50		
	3 rd quartile				3.30		
	Maximum				4.09		
	Minimum				1.40		
Counties	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
			78	100	3.34	No	No
Albemarle	LV	4.28	78	100	3.34	No	No
Alleghany	LV	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

* 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	Assessment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
		Tax Rate (\$) (Per \$100)	Retail Value♦			Elderly	Disabled
Counties (continued)							
Appomattox	RV	3.50	100	50	1.75	No	No
Arlington ^b	LV	4.40	78	100	3.43	No	No
Augusta	LV	1.90	78	100	1.48	No	No
Bath ^c	TV	0.20	86	100	0.17	No	No
Bedford	RV	8.50	100	20	1.70	No	No
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	4.05	78	100	3.16	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

* 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.

^b Arlington County uses loan values for cars and finance values for trucks.

^c Bath County also uses price listing from DMV, if listed, as a method of assessment.

Table 10.1 (continued)

Locality	Assessment Value Concept*	Nominal	% of	Assessment Ratio %	Adjusted Effective Rate (\$) (Per \$100)	Tax Relief for	
		Tax Rate (\$) (Per \$100)	Retail Value♦			Elderly	Dis-abled
Counties (continued)							
Floyd	LV	1.91	78	100	1.49	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	Yes	Yes
Greene	LV	4.45	78	100	3.47	No	No
Greensville	TV	4.50	86	100	3.87	No	No
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	3.55	78	100	2.77	No	No
Lancaster	RV	1.52	100	100	1.52	No	No
Lee	TV	1.41	86	100	1.21	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	TV	3.10	100	100	3.10	No	No
Mecklenburg	LV	2.87	78	100	2.24	No	No
Middlesex	RV	3.50	100	35	1.23	No	No
Montgomery	LV	2.45	78	100	1.91	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	Assess- ment Ratio %	Adjusted	Tax Relief for	
		Tax Rate (\$) (Per \$100)	Retail Value♦		Effective Rate (\$) (Per \$100)	Elderly	Dis- abled
Counties (continued)							
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 ^d	LV,FV	3.00	78	100	2.34	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
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	Yes	Yes
Russell	LV	1.45	78	100	1.13	No	No
Scott	LV	1.40	78	100	1.09	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	100	100	3.50	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

* 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.

d Page County also uses Average Finance Value as a method of assessment.

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
Counties (continued)							
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				2.50		
	1 st quartile				1.65		
	3 rd quartile				3.06		
	Maximum				3.93		
	Minimum				0.17		
Cities and counties:							
Adjusted effective tax rate:							
	Median				2.54		
	1 st quartile				1.75		
	3 rd quartile				3.12		
	Maximum				4.09		
	Minimum				0.17		
Towns							
Towns that answered "not applicable" for all items are in this table are excluded.							
For a listing of town respondents and non-respondents, see Appendix B.							
Abingdon	†	0.55	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	†	0.77	78	100	0.60	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

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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	% of	Assess-	Adjusted	Tax Relief for	
		Tax Rate (\$) (Per \$100)	Retail Value♦	ment Ratio %	Effective Rate (\$) (Per \$100)	Elderly	Dis- abled
Towns (continued)							
Bowling Green	RV	1.20	100	40	0.48	No	No
Boykins	†	1.20	78	100	0.94	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
Buchanan	†	0.32	78	100	0.25	No	No
Burkeville	†	0.66	78	100	0.51	No	No
Cedar Bluff	†	0.35	78	100	0.27	No	No
Charlotte CH	TV	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	LV	1.31	78	100	1.02	No	No
Cleveland	†	0.50	78	100	0.39	No	No
Clintwood	LV	0.30	78	100	0.23	Yes	Yes
Coeburn	RV	0.40	78	100	0.31	No	No
Colonial Beach	LV	3.20	78	100	2.50	No	No
Crewe	†	1.00	78	100	0.78	No	No
Culpeper	TV	0.80	86	40	0.28	No	No
Damascus	†	0.54	78	100	0.42	No	No
Dillwyn	†	0.28	78	100	0.22	No	No
Drakes Branch	†	0.37	86	100	0.32	No	No
Dublin	TV	0.50	86	100	0.43	No	No
Edinburg	†	0.75	86	100	0.65	No	No

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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
Towns (continued)							
Farmville	†	1.50	78	100	1.17	No	No
Fincastle	†	N/A	N/A	N/A	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	†	0.17	78	100	0.13	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
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	†	0.63	78	100	0.49	No	No
Iron Gate	†	1.00	100	50	0.50	No	No
Ivor	†	0.50	78	100	0.39	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	0.44	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

* 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	% of	Assessment Ratio %	Adjusted	Tax Relief for	
		Tax Rate (\$) (Per \$100)	Retail Value♦		Effective Rate (\$) (Per \$100)	Elderly	Dis-abled
Towns (continued)							
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
Mount Jackson	†	0.75	86	100	0.65	No	No
Narrows	†	3.75	100	25	0.94	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	100	25	0.63	No	No
Rural Retreat	TV	0.45	86	100	0.39	No	No
Saint Paul	†	0.31	78	100	0.24	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	100	0.82	No	No

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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	% of	Assess- Ment Ratio %	Adjusted	Tax Relief for	
		Tax Rate (\$) (Per \$100)	Retail Value♦		Effective Rate (\$) (Per \$100)	Elderly	Dis- abled
Towns (continued)							
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
Stuart	†	0.33	86	100	0.28	No	No
Surry	†	0.60	100	100	0.60	No	No
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	†	0.20	100	100	0.20	No	No
Wakefield	†	0.86	78	100	0.67	No	No
Warrenton	†	1.50	78	100	1.17	No	No
Warsaw	†	0.60	78	100	0.47	No	No
Waverly	†	1.85	78	100	1.44	No	No
Windsor	†	0.50	78	100	0.39	No	No
Woodstock	†	0.90	86	100	0.77	No	No
Wytheville	TV	0.28	86	100	0.24	No	No

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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

Towns (continued)

Adjusted effective tax rate:

Median	0.48
1 st quartile	0.31
3 rd quartile	0.78
Maximum	2.50
Minimum	0.06

† 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).

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* Key to abbreviations:

TV: Trade-in value

WV: Wholesale value

FV: Finance value

LV: Loan value

RV: Retail value