

**Table 10.2**  
**Tangible Personal Property Tax Rates for Large Trucks Two Tons**  
**and Over, 2001**

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	
<b>Cities</b>						
Alexandria	TV	100	A, B, C	N/A	90 <sup>a</sup>	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	80	4.25
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7	20	
				8	10	
Charlottesville	OC	...	N/A	1	80	4.20
				2	70	
				3	60	
				4	50	
				5	40	
				6+	30	

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

... No response provided.

N/A Not applicable.

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

**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	
<b>Cities (continued)</b>						
Chesapeake	OC <sup>b</sup>	...	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	
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 <sup>c</sup>	100	B	1	95	3.00

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

... No response provided.

N/A Not applicable.

<sup>b</sup> Percentage of cost; sliding scale

<sup>c</sup> TV or 95 percent of purchase price

**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	
<b>Cities (continued)</b>						
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	
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	TV, OC	100	D, H	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	

\* 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	
<b>Cities (continued)</b>						
Galax	RV	...	D	1	90	1.42
				2	80	
				3	70	
				4	60	
				5	50	
				6	40	
				7	30	
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	
Hopewell	OC	...	N/A	New	60	3.05
				1	40	
				2	30	
				3+	20	
Lexington	TV	100	A, B	...	25	3.95
Lynchburg	N/A	...	City <sup>d</sup>	1	90	3.30
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7	20	
				8+	10	

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

... No response provided.

N/A Not applicable.

<sup>d</sup> 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	
<b>Cities (continued)</b>						
Manassas	OC	...	N/A	1	80	3.05
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7	20	
				8	15	
				9+	10	
Manassas Park	OC	...	D	1	70	3.50
				2	60	
				3	50	
				4	40	
				5	30	
				6+	20	
Martinsville	OC	25	N/A	N/A	25	1.92
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	

\* 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	
<b>Cities (continued)</b>						
Norfolk	OC, LV <sup>e</sup>	100	N/A	1	90	4.00
				2	70	
				3	50	
				4	30	
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	
Petersburg	OC	...	N/A	1	40 <sup>f</sup>	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

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

... No response provided.

N/A Not applicable.

<sup>e</sup> 100 percent LV. If loan value is not in book, then 90 percent of OC is used.

<sup>f</sup> Prorated bill.

**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	
<b>Cities (continued)</b>						
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 <sup>g</sup>	...	N/A	1	70	3.45
				2	60	
				3	50	
				4	40	
				5	30	
				6+	20	
				Salem	OC	
2	80					
3	70					
4	60					
5	50					
6+	40					
Staunton	RV	100	A, B			1 <sup>h</sup>
				2	71.4	
				3	57.1	
				4	42.9	
				5	28.6	
				6	14.3	
				7+	10	

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

... No response provided.

N/A Not applicable.

<sup>g</sup> Percent of cost/date purchased.

<sup>h</sup> For ownership of less than one full year, percentage is based on monthly proration.

**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	
<b>Cities (continued)</b>						
Suffolk	OC	40	N/A	...	40	4.25
Virginia Beach	LV,FV	100	G	1 2 3	80 70 60	3.70
Waynesboro	N/A	...	N/A	1 2+	50 10	5.00
Williamsburg	N/A	...	... <sup>i</sup>	N/A	30	3.50
Winchester	WV	100	F	N/A	N/A	3.50
<b>Counties</b>						
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	...	H	Any	85	4.28
Alleghany	N/A	...	N/A	1 2 3-5 6-10 11-18 19+	40 30 20 15 10 5	5.95

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

... No response provided.

N/A Not applicable.

<sup>i</sup> 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	
<b>Counties (continued)</b>						
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	2.50
				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, B, C, D, F, G	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

\* 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	
<b>Counties (continued)</b>						
Bedford	RV	20	A, B	...	N/A	8.50
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 <sup>j</sup>	...	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	4.05
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 <sup>k</sup>	

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

N/A Not applicable.

<sup>j</sup> capital cost at date of purchase; vehicles not listed are valued by other means

<sup>k</sup> 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			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	
<b>Counties (continued)</b>						
Carroll	TV	100	A	1	85	1.30
				2	75	
				3	65	
				4	55	
				5	50	
				6	40	
				7	35	
				8+	30	
Charles City	LV	85	A, B, F	1	60	3.40
				2	50	
				3	40	
				4	30	
				5	20	
				6+	10	
Charlotte	OC	30	D	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	40	
				5	30	
				6+	20	

\* 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	
<b>Counties (continued)</b>						
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	
				11	45	
				12	40	
				13	35	
				14	30	
				15	25	
				16	20	
				17	15	
				18	10	
19+	5					
Culpeper	OC	...	N/A	1	70	2.50
				2	60	
				3	50	
				4	40	
				5	30	
				6	20	
				7+	10	
Cumberland	TV	100	A, D	1	80	4.50
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7+	20	
Dickenson	OC	...	N/A	1	25	1.59
				2+	20	

\* 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	
<b>Counties (continued)</b>						
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
Fairfax <sup>1</sup>	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	1.91
				2	60	
				3	50	
				4	40	
				5	30	
				6	20	
				7+	10	

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

... No response provided.

N/A Not applicable.

<sup>1</sup> 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	
<b>Counties (continued)</b>						
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	
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	
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	

\* 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	
<b>Counties (continued)</b>						
Grayson	LV	100	D, F	N/A	N/A	1.25
Greene	N/A	N/A	N/A	1	40	4.45
				2	36	
				3	32.4	
				4	29.2	
				5	26.3	
				6	23.7	
				7+	20	
Greenville	FV	65	E	N/A	85	4.50
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	

\* 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	
<b>Counties (continued)</b>						
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
James City	OC	80	N/A	1	80	4.00
				2	70	
				3	60	
				4	50	
				5	40	
				6	30	
				7+	20	
King & Queen	LV	100	C	N/A	N/A	3.94
King George	TV	100	A, B	1	50	3.10
				2	45	
				3	40	
				4	35	
				5	30	
				6	25	
				7	20	
				8	15	
				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	
<b>Counties (continued)</b>						
King William	LV, OC	100	A, B	1 2 3 4 5+	80 60 40 20 10	3.55
				Minimum	\$1000.00	
Lancaster	RV	100	F	N/A	90	1.52
Lee	TV	100	A	1	80	1.41
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
Lunenburg	WV	100	F	Current year 1 2 3 4 5 6 7+	90 70 60 50 40 30 20 10	3.50
Madison	RV	20	D	N/A	20	8.70
Mathews	BV	100	A	N/A	N/A	3.10

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

... No response provided.

N/A Not applicable.

<sup>m</sup> If not in pricing guide assessment figured at cost less 10 percent.

**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	
<b>Counties (continued)</b>						
Mecklenburg	OC	...	N/A	1	80	2.87
				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	80	
				5	75	
				6	70	
				7	65	
				8	60	
				9	55	
				10	50	
	Minimum	\$300.00				
Montgomery	OC	% of cost	D	1	80	2.45
				2	60	
				3	50	
				4	30	
				5	20	
				6+	10	
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	

\* 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	
<b>Counties (continued)</b>						
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	
Page	LV, FV	100	C	1	72 <sup>n</sup>	3.00

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

... No response provided.

N/A Not applicable.

<sup>n</sup> 10 percent deducted each year thereafter until a minimum assessed value of \$100 is reached.

**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	
<b>Counties (continued)</b>						
Patrick	N/A	...	N/A	1	95	1.36
				2	85	
				3	75	
				4	65	
				5	55	
				6	45	
				7	35	
				8+	25	
Pittsylvania	TV	30	A,B	1	30	7.25
				2	25	
				3	20	
				4	15	
				5	10	
				6+	5	
				Powhatan	OC	
2	45					
3	37.5					
4	30					
5+	20					
Prince Edward	LV	100	D	1	90% of OC	3.20
Prince George	OC	...	N/A	1	60	4.00
				2	50	
				3	40	
				4	30	
				5+	20	
Prince William	OC, LV	100	F	1	90	3.70
				2	80	
				3	65	
				4	50	
				5	35	
				6	20	
				7+	10	
Pulaski	OC	...	D	1-5	60	1.50
				6-10	40	
				10+	20	

\* 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		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	
<b>Counties (continued)</b>						
Rappahannock	LV	100	A, B	1982- Present	Flat \$200	3.20
Richmond	LV	100	A	Any	75	3.50
Roanoke	OC	...	N/A	1	70	3.50
				2	60	
				3	50	
				4	40	
				5	30	
				6+	20	
Rockbridge	OC	85	...	Assessment is 85% OC; 75% of previous year's assessed value to minimum of \$100		3.25
Rockingham	LV	100	D, H	1	90	2.80
				2	72	
				3	64	
				4	56	
				5	48	
				6	40	
				7	32	
				8	24	
				9	20	
Russell	LV	100	A, B, D	1-2	80	1.45
				3	70	
				4	60	
				5+	50	
Scott	LV	100	F	N/A	N/A	1.40

\* 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	
<b>Counties (continued)</b>						
Shenandoah	OC	...	N/A	1	100	2.86
				2	90	
				3	80	
				4	70	
				5	60	
				6	50	
				7	40	
				8	30	
				9	20	
				10+	10	
Smyth	LV	100	A	N/A	N/A	2.25
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	

\* 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	
<b>Counties (continued)</b>						
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					
Tazewell	LV	100	A, B	1	75	2.00
				2	65	
				3	55	
				4	45	
				5	35	
				6	25	
				7+	15	
				Warren	OC	
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

\* 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	
<b>Counties (continued)</b>						
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	
Wythe	OC <sup>o</sup>	...	D	1	70	2.27
				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	

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

... No response provided.

N/A Not applicable.

<sup>o</sup> Depreciated cost.

**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	
<b>Towns</b>	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
Ashland	N/A	N/A	D			0.77
Berryville	OC, WV	100	D, F			1.00
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			1.20
Bridgewater	LV	100	C, D			0.75
Broadway	LV	100	C, D			0.51

\* 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	
<b>Towns (continued)</b>						
Buchanan	OC	...	N/A			0.32
Burkeville	OC	...	N/A			0.66
Capron	RV	80	D, F			
Cedar Bluff	LV	100	A, B			0.35
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
Cleveland	LV	100	A, B, D			0.50
Clintwood	OC	...	N/A			0.30
Coeburn	OC	100	...			0.40
Colonial Beach	LV	100	D			3.20
Crewe	OC	...	N/A			1.00
Culpeper	OC, TV	...	...	1	70 <sup>P</sup>	0.80
				2	60	
				3	50	
				4	40	
				5	30	
				6	20	
				7+	10	

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

... No response provided.

N/A Not applicable.

<sup>P</sup> Minimum for large truck and trailer is \$1000, and tractor trailer \$500.

**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	
<b>Towns (continued)</b>						
Damascus	LV	100	C			0.54
Dillwyn	N/A	...	N/A			0.28
Drakes Branch	N/A	N/A	N/A			0.37
Dublin	OC	...	D			0.50
Edinburg	OC	...	N/A			0.75
Fries	LV	100	D, F			1.75
Front Royal	OC	N/A	D			0.60
Glade Spring	LV	100	C			0.17
Glasgow	LV	100	A	N/A	N/A	0.75
Glen Lyn	RV	25	A			1.00
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

\* 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	
<b>Towns (continued)</b>						
Ivor	RV	80	D, F			0.50
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			0.44
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	N/A	...	N/A			1.00
Middletown	WV	100	E, F, G			1.25
Mineral	WV	100	F			0.44
Monterey						0.35
Mount Jackson	OC	...	N/A			0.75
Narrows	RV	25	A			3.75

\* 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	
<b>Towns (continued)</b>						
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.

... 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	
<b>Towns (continued)</b>						
Remington (cont.)				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			2.50
Rural Retreat	OC	...	D			0.45
Saint Paul	OC	100	...			0.31
Saxis	FV	100	E, F			0.27
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			1.05
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			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	
<b>Towns (continued)</b>						
Stony Creek	RV	100	C	N/A	N/A	0.60
Strasburg	OC	...	N/A			1.11
Stuart						0.33
Surry	LV	100	A			0.60
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
Urbanna	OC	N/A	N/A			0.65
Victoria	TV	100	A	N/A	N/A	0.98
Vinton	OC	...	N/A	1 2 3 4 5 6+	70 60 50 40 30 20	1.00
Virgilina	OC	...	N/A			0.20
Wakefield	FV	100	C, D			0.86
Warrenton	OC, LV	100	A, B			1.50
Warsaw	LV	100	A			0.60
Waverly	FV	100	C, D			1.85

\* 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	
<b>Towns (continued)</b>						
Windsor	LV	100	G			0.50
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  
 H: Other Guide or Method  
 BV: Book value  
 LV: Loan value  
 TV: Trade-in value  
 RV: Retail value  
 FV: Finance value  
 WV: Wholesale Value  
 OC: Original Cost  
 OV: Other Value Concept  
 MSRP: Manufacturer's suggested retail price