

Table 10.3
Tangible Personal Property Tax on Motor Vehicles, Payment and
Assessment Schedules, 2001

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
Cities	Note: All cities responded to the survey.			
Alexandria	10/5	1/1	Yes	All
Bedford	12/5	1/1	No	N/A
Bristol	12/5	1/1	No	N/A
Buena Vista	6/5; 12/5	1/1; 6/5; 12/5	No	N/A
Charlottesville	6/5; 12/5	1/1	No	BMV, MC, C, MV, T, TR
Chesapeake	6/5	1/1	Yes	All but B, MH
Colonial Heights	6/5; 12/5	1/1	Yes	N/A
Covington	6/5; 12/5	1/1	Yes	N/A
Danville	12/5; 6/5	1/1	Yes	All but MH
Emporia	7/1	1/1	Yes	MV, T
Fairfax	10/5	1/1	Yes	BMV, MC, MV, T, RV
Falls Church	10/5	1/1	No	All but MH
Franklin	12/5	1/1	No	B, MV, TR
Fredericksburg	5/15; 11/15	1/1	Yes ^a	N/A
Galax	12/5	1/1	No	N/A
Hampton	6/5; 12/5	1/1	Yes	All
Harrisonburg	12/5	1/1	No	N/A
Hopewell	12/5	1/1	No	N/A
Lexington	6/5; 12/5	1/1	No	All but B
Lynchburg	11/15	1/1	No	All but MH
Manassas	10/5	1/1	No	N/A
Manassas Park	12/5	1/1	Yes	N/A
Martinsville	12/5	1/1	No	N/A
Newport News	6/5; 12/5	1/1	Yes	All but BMV
Norfolk	6/5	1/1	No	All but B, MH
Norton	12/5	1/1	No	N/A
Petersburg	6/10	1/1	No	All but MH
Poquoson	6/5; 12/5	1/1	No	All
Portsmouth	6/5	1/1	Yes	All
Radford	12/5	1/1	Yes	N/A

* See the last page of Table 10.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

^a Automatic bank debits budget payment plan.

Table 10.3 (continued)

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
Cities (continued)				
Richmond	5/1	1/1	No	BMV, C, MC, MV, TR, RV
Roanoke	5/31	1/1	No	All but B
Salem	5/31	1/1	Yes	All but B, MH
Staunton	12/5	1/1	No	N/A
Suffolk	12/5	1/1	Yes	All but B
Virginia Beach	6/5; 12/5	1/1	Yes	All but B, MH
Waynesboro	12/5	1/1	Yes [†]	N/A
Williamsburg	12/1	1/1	No	N/A
Winchester	12 month cycle ^b	12 month cycle ^b	No	All but B
Counties Note: All counties responded to the survey.				
Accomack	12/5	1/1	No	BMV, MV, MC, T, TR
Albemarle	6/5; 12/5	1/1	No	All but MH
Alleghany	12/5	1/1	No	N/A
Amelia	12/5	1/1	Yes	N/A
Amherst	12/5	1/1	No	N/A
Appomattox	12/5	1/1	No	MH
Arlington	9/15-BMV 10/5-MV	1/1	No	All but MH
Augusta	12/5	1/1	Yes [†]	N/A
Bath	1/1-5/1	1/1	No	N/A
Bedford	12/5	1/1	No	All but B, MH
Bland	12/5	1/1	No	N/A
Botetourt	12/5	1/1	Yes	All but MH
Brunswick	12/5	1/1	Yes	N/A
Buchanan	12/5	5/1	Yes	N/A
Buckingham	12/5	1/1	No	N/A

* See the last page of Table 10.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

[†] Payment due by due date, but treasurer will accept prepayments throughout the calendar year of assessment.

^b For City of Winchester, the date of assessment begins on the day of purchase and the tax due date is established on each annual anniversary of the purchase date.

Table 10.3 (continued)

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
Counties (continued)				
Campbell	12/5	1/1	No	N/A
Caroline	6/5; 12/5	1/1	Yes ^c	N/A
Carroll	12/5	1/1	No	N/A
Charles City	12/5	1/1	No	N/A
Charlotte	12/5	1/1	No	N/A
Chesterfield	6/5	1/1	Yes ^d	BMV, MC, MV, T, RV
Clarke	6/5; 12/5	1/1	Yes [†]	All but C, MH
Craig	6/5; 12/5	1/1	Yes [†]	N/A
Culpeper	5/1	1/1	No	N/A
Cumberland	12/5	1/1	Yes [†]	N/A
Dickenson	12/5	1/1	Yes	N/A
Dinwiddie	6/5; 12/5	1/1	Yes	N/A
Essex	12/5	1/1	Yes	N/A
Fairfax	10/5, 2/15	1/1	Yes	All but B, TR, C
Fauquier	10/5	1/1	No	All but B, MH
Floyd	12/5	5/1	Yes	N/A
Fluvanna	6/5; 12/5	1/1	No	N/A
Franklin	12/5	1/1	No	N/A
Frederick	6/5; 12/5	1/1	Yes	All
Giles	5/1	1/1	No	N/A
Gloucester	6/30; 12/5	1/1	No	N/A
Goochland	12/5	1/1	No	N/A
Grayson	12/5	1/1	Yes ^e	MH
Greene	6/5; 12/5	1/1	No	N/A
Greensville	12/5	1/1	No	N/A

* See the last page of Table 10.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

† Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

^c Tax payer may pay in full on June 5th.

^d Prepay bank draft.

^e Treasurer will set up payment plans when requested by tax payer.

Table 10.3 (continued)

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
Counties (continued)				
Halifax	12/5	1/1	No	N/A
Hanover	12/5	1/1	Yes	All but B
Henrico	3/15 – MV 3/1 - BMV	1/1	Yes	All but B, MH
Henry	12/5	1/1	No	N/A
Highland	12/5	1/1	No [†]	N/A
Isle of Wight	12/5	1/1	Yes	All
James City	6/5; 12/5	1/1	No	All but MH
King & Queen	12/5	1/1	Yes	N/A
King George	6/5; 12/5	1/1	No	N/A
King William	12/5	1/1	Yes	N/A
Lancaster	12/5	1/1	No	N/A
Lee	12/5	1/1	Yes	N/A
Loudoun	5/5; 10/5	1/1	Yes [†]	All but B, MH
Louisa	12/5	1/1	No	N/A
Lunenburg	12/5	1/1	No	N/A
Madison	12/5	1/1	No	N/A
Mathews	12/5	1/1	No	N/A
Mecklenburg	12/5	1/1	No	N/A
Middlesex	12/5	1/1	Yes	N/A
Montgomery	12/5	1/1	Yes	N/A
Nelson	12/5	1/1	No	All but B
New Kent	12/5	1/1	Yes	MH
Northampton	12/5	1/1	No	MC, MV, T, TR
Northumberland	12/5	1/1	No	N/A
Nottoway	12/5	1/1	Yes	N/A
Orange	12/5	1/1	Yes	N/A
Page	12/5	1/1	Yes	MV
Patrick	12/5	1/1	No	N/A
Pittsylvania	12/5	1/1	No	N/A
Powhatan	12/5	1/1	Yes	N/A

* See the last page of Table 10.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

[†] Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

Table 10.3 (continued)

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
Counties (continued)				
Prince Edward	12/5	1/1	Yes [†]	N/A
Prince George	6/5	1/1	No	N/A
Prince William	10/5; 3/5	1/1	No	All but B
Pulaski	12/5	1/1	No	N/A
Rappahannock	12/5	1/1	Yes	N/A
Richmond	12/5	1/1	Yes	N/A
Roanoke	5/31	1/1	Yes	All but B, MH
Rockbridge	12/5	1/1	No	All
Rockingham	12/5	1/1	Yes	N/A
Russell	12/11	1/1	No	N/A
Scott	12/20	1/1	Yes	N/A
Shenandoah	6/5; 12/5	1/1	No	N/A
Smyth	12/5	1/1	Yes [†]	N/A
Southampton	12/5	1/1	Yes	MH
Spotsylvania	6/5; 12/5	1/1	Yes ^f	All but MH and TR
Stafford	6/5; 12/5	1/1	Yes	All
Surry	12/5	1/1	No	N/A
Sussex	12/5	1/1	Yes [†]	N/A
Tazewell	12/5	1/1	No	N/A
Warren	12/5	1/1	Yes	All
Washington	12/20	1/1	No	N/A
Westmoreland	12/5	1/1	No	N/A
Wise	10/15	1/1	Yes ^g	N/A
Wythe	12/5	1/1	Yes	N/A
York	6/5; 12/5	1/1	Yes ^h	BMV, MC, MV, MH, T, RV

* See the last page of Table 10.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

[†] Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

^f Payments can be made in two equal installments, June 5 and December 5.

^g Direct payment option exists, can transfer from taxpayer's bank account to treasurer's.

^h Payment options modified by Treasurer to taxpayer with written request.

Table 10.3 (continued)

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
Towns				
Note: Towns that answered "not applicable" for all items in this table are excluded. For a list of town respondents and non-respondents, see Appendix B.				
Abingdon	12/5	1/1	Yes [†]	N/A
Accomac	12/5	1/1	No	N/A
Alberta	12/5	1/1	No	N/A
Altavista	12/5	1/1	No	N/A
Amherst	12/5	1/1	No	N/A
Appomattox	9/30	1/1	No	N/A
Ashland	1/15	1/1	No	N/A
Berryville	12/5	1/1	No	MV
Blackstone	12/15	1/1	No	N/A
Bluefield	12/5	1/1	No	N/A
Boones Mill	3/1	1/1	No	...
Bowling Green	12/5	1/1	No	N/A
Boydton	1/1	1/1	No	N/A
Boykins	12/5	1/1	No	N/A
Bridgewater	12/5	1/1	No	N/A
Broadway	12/5	1/1	No	N/A
Buchanan	12/5	1/1	No	...
Capron	12/5	1/1	No	N/A
Cedar Bluff	12/5	1/1	No	N/A
Charlotte C.H.	3/5	1/1	Yes	...
Chatham	12/6	1/1	Yes	N/A
Chilhowie	12/5	1/1	No	N/A
Chincoteague	12/5	1/1	No	BMV, MC, MV, T
Christiansburg	12/5	1/1	No	N/A
Claremont	12/5	1/1	No	N/A
Cleveland	12/5	N/A	No	N/A
Clintwood	12/5	1/1	No	N/A
Coeburn	12/5	1/1	No	N/A
Colonial Beach	12/5	1/1	No	N/A
Crewe	12/5	1/1	No	N/A

* See the last page of Table 10.3 for a key to abbreviations.

N/A Not applicable.

... No response provided

Table 10.3 (continued)

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
Towns (continued)				
Culpeper	1/31	1/1	No	N/A
Damascus	12/20	1/1	No	N/A
Dillwyn	12/5	1/1	No	N/A
Drakes Branch	2/15	1/1	No	N/A
Dublin	12/5	1/1	Yes	N/A
Edinburg	12/31	1/1	No	N/A
Farmville	12/15	1/1	No	N/A
Fries	12/5	1/1	Yes	N/A
Front Royal	12/5	1/1	Yes	All but MH
Glade Spring	12/21	1/1	No	All
Glasgow	12/5	1/1	No	All
Glen Lyn	12/5	1/1	No	N/A
Gordonsville	12/5	1/1	Yes	N/A
Gretna	12/5	1/1	No	N/A
Grottoes	12/5	1/1	No	N/A
Hallwood	12/5	1/1	No	BMV, MV, MC, T
Hamilton	2/5, 10/5	1/1	Yes	N/A
Haymarket	3/1	1/1	...	N/A
Haysi	12/5	1/1	No	N/A
Hillsville	12/5	1/1	No	N/A
Hurt	12/5	1/1	No	N/A
Independence	12/5	1/1	No	N/A
Iron Gate	12/5	1/1	No	N/A
Irvington	N/A	1/1	No	B, BMV, MV
Ivor	2/1	1/1	No	N/A
Keller	12/5	...	No	N/A
Kenbridge	12/5	1/1	No	N/A
Keysville	12/5	1/1	Yes	N/A
Kilmarnock	12/5	1/1	No	N/A
La Crosse	1/1	1/1	No	All
Lawrenceville	1/5	1/1	Yes	N/A
Lebanon	12/12	1/1	No	N/A
Leesburg	2/5; 10/5	1/1	No	All
Louisa	1/15	1/1	No	N/A
Luray	12/5	1/1	No	All

* See the last page of Table 10.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

Table 10.3 (continued)

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
Towns (continued)				
Marion	12/15	1/1	No	N/A
McKenney	12/31	1/1	No	N/A
Middleburg	12/5	1/1	No	N/A
Middletown	12/5	1/1	No	N/A
Mineral	1/15	1/15	No	N/A
Monterey	12/5	1/1	No	N/A
Narrows	12/5	1/1	No	N/A
New Castle	3/5	1/1	No	N/A
New Market	6/5, 12/5	1/1	No	N/A
Onancock	12/5	1/1	No	MV, T
Onley	12/5	1/1	No	N/A
Orange	12/5	1/1	No	N/A
Painter	12/6	1/1	No	All
Pamplin	6/30	1/1	No	N/A
Pearisburg	3/15	1/1	No	N/A
Pennington Gap	1/5	1/1	No	N/A
Phenix	12/5	1/1	No	N/A
Pocahontas	12/5	...	No	N/A
Pound	12/5	1/1	No	N/A
Pulaski	12/5	1/1	No	N/A
Purcellville	12/5	1/1	Yes [†]	N/A
Remington	3/5	1/1	No	All but B, MH
Rich Creek	12/5	1/1	No	N/A
Rocky Mount	2/28	...	No	N/A
Rural Retreat	1/1	1/1	Yes	N/A
Saint Paul	12/5	1/1	No	N/A
Saxis	12/5	1/1	No	N/A
Shenandoah	12/5	1/1	No	MC, MV, TR
South Boston	12/5	1/1	No	N/A
South Hill	1/5	1/1	No	N/A

* See the last page of Table 10.3 for a key to abbreviations.

N/A Not applicable.

... No response provided.

[†] Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

Table 10.3 (continued)

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered*
Towns (continued)				
Stanley	12/5	1/1	No	All but MH
Stephens City	12/5	1/1	No	N/A
Stony Creek	12/5	1/1	No	N/A
Strasburg	6/5; 12/5	1/1	Yes	N/A
Surry	12/5	1/1	No	N/A
Tappahannock	12/5	1/1	Yes	N/A
Tazewell	12/5	1/1	No	N/A
The Plains	3/15	N/A	No	N/A
Timberville	12/31	1/1	No	N/A
Urbanna	12/5	1/1	No	N/A
Victoria	12/5	1/1	Yes	N/A
Vinton	5/31	1/1	Yes	All but B, MH
Virgilina	12/5	1/1	No	N/A
Wakefield	2/5	1/1	No	N/A
Warrenton	12/15	1/1	Yes	MC, MV, T
Warsaw	12/5	1/1	Yes [†]	N/A
Washington	N/A	1/1	N/A	N/A
Waverly	12/31	1/1	No	N/A
Windsor	12/5	1/1	No	All
Woodstock	6/5; 12/5	1/1	Yes [†]	N/A
Wytheville	12/15	1/1	No	N/A

N/A Not applicable.

... No response provided.

[†] Payment due by due date, but Treasurer will accept prepayments throughout the calendar year.

*Key to abbreviations

B: Boats
 BMV: Business Motor Vehicles
 C: Campers
 MC: Motorcycles
 MH: Mobile Homes
 MV: Motor Vehicles
 RV: Recreational Vehicles
 T: Trucks
 TR: Trailers