

Section 16

Motor Vehicle License Local Decal Tax, 2003

Section 46.2-752 of the *Code of Virginia* authorizes cities, counties, and towns to levy a license tax on motor vehicles, trailers, and semitrailers. The amount of the tax may not be greater than the tax imposed by the state. Currently, the state license plate fees for non-commercial passenger vehicles are \$23 for those weighing under 4,000 pounds and \$28 for heavier vehicles (§ 46.2-694). The *Code* stipulates similar guidelines for commercial vehicles, buses and other motor vehicles. The *Code* also provides for a \$4 addition to the state license fee for emergency medical service programs (§ 46.2-694) and provides for a \$1.50 addition for the official motor vehicle safety inspection program to be paid at registration (§ 46.2-1168). Finally, House Bill 1400, the Acts of Assembly, chapter 1042, section 1-257, authorizes a special license plate program in commemoration of the 400th anniversary of the founding of Jamestown in 2007. The bill authorizes a mandatory \$1 fee until the program expires in 2008.

Most local governments adhere to a \$23 ceiling for a vehicle weighing less than 2,000 pounds. However, the *Code* is unclear about whether the limitation on the local tax applies to the \$23 basic state tax or to that tax plus add-on taxes for medical service programs, for the safety inspection program, and for the Jamestown anniversary commemoration. If the more liberal interpretation is used, the cap becomes \$29.50 for a vehicle weighing less than 2,000 pounds.

No locality may impose a license tax on any vehicle when the owner pays a similar tax to the locality in which the vehicle is normally stored, nor may it impose a local license tax on any vehicle that is owned by a nonresident of such locality and is used exclusively for pleasure or personal transportation. Vehicles used for state business by nonresident officials, dealer demonstration vehicles, and the vehicles of common carriers are also exempt from local license taxes.

In 2003, the situs for the assessment of motor vehicles was clarified in § 58.1-3511. Business vehicles with a weight of 10,000 pounds or less are considered to be in the jurisdiction in which the owner of the business: (1) is required to file a tangible personal property tax return for any vehicle used in the business, and (2) has a definite place of business from which the use of the business vehicle is directed or controlled.

If a town within a county levies a motor vehicle license tax, the county must credit the owner with the tax paid to the town. Also, if the town tax is equal to the maximum allowed by law, then the county may not impose any further tax. Likewise, no county license tax may be imposed on vehicles that are subject to license taxes imposed by a town constituting a separate school district (§ 46.2-752).¹ **Table 16.1** presents the local motor vehicle license taxes on automobiles, motorcycles, and trucks. All 39 cities report imposing the tax. Ninety-three of the counties, all except Buchanan and Dickenson, impose the tax. Of the reporting towns, 151 say they will levy the tax during the 2003 tax year. Rates are indicated as either a flat rate, e.g., \$15, or by a range such as \$10-\$175, which represents the minimum and the maximum tax by weight. Column one indicates the date that the decal must be affixed to a motor vehicle to denote payment of license fees. Section 46.2-602 of the *Code of Virginia* requires the display of decals by the date dictated by the governing body. The second column gives the tax rate on private passenger vehicles. Most localities levy a flat rate between \$20 and \$28, with the median rates for cities, counties, and towns being \$20. The table also shows the exemption status for elderly or disabled persons. Four cities and counties offer a reprieve for the elderly, while 10 exempt the disabled from this tax. Certain localities also issue reprieves to disabled veterans. The final two columns give the tax rate on motorcycles and trucks. The tax ranges from \$5 to \$25 for the former and from \$5 up to \$250 (depending on weight) for the latter.



¹ The *Code* refers to “school district” rather than “school division”.

Table 16.1
Motor Vehicle License Local Decal Tax, 2003

Locality	Due Date Display Decal	Private Passenger Vehicles				Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	Exempt				
			Elderly	Disabled			
Cities (Note: All cities responded to the survey.)							
Alexandria	11/15	20.00		No	No	15.00	25.00 - 90.00
Bedford	05/01	20.00		No	No	12.00	20.00
Bristol	05/15	15.00		No	No	8.00	17.00 13,000 lbs. 22.50 13,000 lbs.
Buena Vista	03/01	20.00		No	No	13.00	20.00 2,000 lbs. 27.50 2,000 lbs.
Charlottesville	01/31	28.50		No	No	8.00	33.50
Chesapeake	02/15	23.00	4,000 lbs.	No	No	8.00	23.00 - 150.00
Colonial Heights	02/15	20.00	4,000 lbs.	No	No	15.00	20.00 - 25.00
Covington	02/28	15.00	4,000 lbs.	No	No	5.00	15.00 10,000 lbs. 18.00 10,000 lbs.
Danville	06/05	25.00		No	Yes	25.00	25.00 - 195.00
Emporia	05/01	25.00		No	No	15.00	25.00
Fairfax	10/05	25.00		No	No	15.00	25.00
Falls Church	11/15	25.00		Yes	Yes	15.00	25.00
Franklin	02/15	23.00	4,000 lbs.	No	No	8.00	29.00 - 45.00
Fredericksburg	04/15	10.00	4,000 lbs.	No	No	10.00	10.00
Galax	04/15	15.00		No	No	8.00	15.00 10,000 lbs. 20.00 10,000 lbs.
Hampton	02/15	1/1-6/30: \$28-\$33; 7/1-10/14: 1/2 price; 10/15-12/31: 1/3 price		No	No	15.00	1/1-6/30: \$28 - \$33; 7/1: 1/2 price; 10/15: 1/3 price
Harrisonburg	03/31	20.00		No	No	5.00	20.00 - 64.00
Hopewell	04/15	23.00		No	No	7.50	23.00 - 65.00
Lexington	Yearly ^a	20.00		No	No	14.00	20.00
Lynchburg	04/15	25.00		No	No	7.50	25.00 - 250.00
Manassas	11/15	24.00		No	No	9.00	24.00
Manassas Park	04/15	25.00		Yes	Yes	10.00	25.00
Martinsville	04/15	20.00		No	No	5.00	20.00 + 1.00 per 1,000 lbs. 15,000 lbs.
Newport News	02/15	26.00	4,000 lbs.	No	No	24.00	26.00 4,000 lbs. 31.00 4,001-10,000 lbs. + 0.20 per 100 lbs. 10,000 lbs.
Norfolk	02/15	26.00	4,000 lbs.	No	No	15.00	26.00 - 130.00
Norton	04/15	10.00		No	No	10.00	10.00
Petersburg	06/10	N/A		No	No	10.00	10.00
Poquoson	02/15	25.00		No	Yes	15.00	25.00 7,500 lbs. 30.00 7,500 lbs.
Portsmouth	02/15	25.00	4,000 lbs.;	No	No	24.00	25.00 - 250.00
Radford	05/01	21.00	4,000 lbs.	No	No	11.00	21.00 + 0.25 per 100 lbs. > 10,000 lbs. (max. 65.00)
Richmond	07/01	23.00	4,000 lbs.	No	No	15.00	24.00 - 250.00
Roanoke	06/01	28.00	4,000 lbs.	No	No	8.00	20.00 - 66.00
Salem	05/31	10.00		No	No	8.00	10.00 - 60.00
Staunton	04/15	20.00	4,000 lbs.	No	No	15.00	20.00 - 55.00
Suffolk	02/15	25.00	4,000 lbs.	No	No	15.00	24.00 - 85.00
		20.00	4,000 lbs.	No	No		
		25.00	4,000 lbs.				

N/A Not applicable.

^aThe due date for display of decal in the City of Lexington is one year from date of purchase.

Table 16.1 Motor Vehicle License Local Decal Tax, 2003 (continued)

Locality	Due Date Display Decal	Private Passenger Vehicles				Motor- cycles (\$)	Trucks, Not For Hire (\$)	
		Tax (\$)	4,000 lbs. 4,000 lbs.	Exempt				
				Elderly	Disabled			
Cities (continued)								
Virginia Beach	02/15	20.00	4,000 lbs.	No	No	23.00	24.00 - 85.00	
		25.00	4,000 lbs.					
Waynesboro	03/31	20.00		No	No	10.00	20.00 - 50.00	
Williamsburg	02/15	None ^b		No	No	None	None	
Winchester	Yearly ^c	24.00		No	No	12.00	36.00	
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)								
Accomack	04/15	27.00		No	No	27.00	27.00	
Albemarle	01/31	25.00 - 30.00		No	No	20.00	25.00 - 30.00	
Alleghany	04/15	20.00		No	No	13.00	20.00	2,000 lbs.
							25.00	2,000 lbs.
Amelia	04/15	20.00		No	No	13.00	20.00	
Amherst	04/15	25.00		No	No	12.00	25.00	
Appomattox	03/31	25.00		No	No	24.00	25.00	
Arlington	11/15 ^d	24.00 ^e		No	No	24.00 ^f	24.00 ^f	
Augusta	03/31	25.00		No	No	20.00	25.00	
Bath	04/15	5.00		No	No	5.00	5.00	
Bedford	04/15	20.00		No	No	10.00	20.00	
Bland	04/14	20.00		No	No	10.00	20.00	
Botetourt	04/15	20.00		No	No	11.00	20.00	
Brunswick	02/28	25.00		No	No	10.00	25.00	
Buckingham	04/15	25.00		No	No	25.00	25.00	
Campbell	04/15	27.00		No	No	17.00	27.00	
Caroline	04/01	23.00	4,000 lbs	No	No	18.00	23.00	4000 lbs
		28.00	4,000 lbs				28.00	4000 lbs
Carroll	04/15	25.00		No	No	15.00	25.00	
Charles City	01/31	22.00		No	No	15.00	22.00	
Charlotte	03/15	25.00		No	No	10.00	25.00	
Chesterfield	06/25	20.00 - 25.00		No	No	10.00	20.00 - 45.00	
Clarke	02/15	20.00		No	No	8.00	20.00	
Craig	04/15	20.00		No	No	10.00	20.00	
Culpeper	04/15	25.00		No	No	15.00	25.00	
Cumberland	04/15	23.00		No	No	18.00	20.00 - 30.00	
Dinwiddie	04/15	20.00		No	No	15.00	20.00	
Essex	04/15	25.00		No	No	15.00	20.00	
Fairfax	11/16	25.00		Yes	Yes	18.00	25.00	
Fauquier	03/15	25.00		No	No	15.00	25.00	
Floyd	04/15	25.00	4,000 lbs.	No	No	10.00	25.00	4,000 lbs.
		30.00	4,000 lbs.				30.00	4,000 lbs.
Fluvanna	04/15	20.00		No	No	6.00	20.00	
Franklin	04/15	25.00		No	No	18.00	25.00	
Frederick	02/15	20.00		No	No	10.00	20.00	
Giles	04/15	15.00		No	No	7.00	15.00	
Gloucester	02/15	25.00		No	Yes	6.50	25.00	
Goochland	03/15	25.00		No	No	20.00	25.00	2,000 lbs.
							30.00	2,000 lbs.
Grayson	04/15	20.00		No	No	15.00	20.00	
Greene	02/15	25.00		No	No	9.00	25.00	
Greensville	03/31	25.00		No	No	20.00	25.00	
Halifax	04/15	25.00		No	No	5.00	25.00	
Hanover	02/28	23.00	4,000 lbs.	No	No	18.00	23.00	4,000 lbs.
		28.00	4,000 lbs.				28.00	4,000 lbs.
Henrico	02/15	20.00	4,000 lbs.	No	No	15.00	20.00 - 64.00	
		25.00	4,000 lbs.					
Henry	04/15	20.00		No	Yes	8.00	20.00	
Highland	04/15	15.00		No	No	5.00	15.00	
Isle of Wright	02/15	20.00		No	No	18.00	20.00	
James City ^g	02/15	None		No	No	None	None	

^b The City of Williamsburg verified that it does not charge residents for decals.

^c The due date for display of decal in the City of Winchester is one year from date of purchase.

^d Or thirty days after purchase or moving to Arlington County.

^e New applicants only. New decals are free once personal property taxes are paid.

^f Veterans are exempt from tax.

^g James City County issues decals on the basis of compliance with county and state regulations, but imposes no tax for issuance.

Table 16.1 Motor Vehicle License Local Decal Tax, 2003 (continued)

Locality	Due Date Display Decal	Private Passenger Vehicles			Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	Exempt			
			Elderly	Disabled		
Counties (continued)						
King & Queen	04/01	25.00	No	No	10.00	25.00
King George	03/31	23.00	No	No	18.00	23.00
King William	02/15	25.00	No	No	20.00	25.00
Lancaster	04/01	20.00	No	Yes	12.00	20.00
Lee	05/31	10.00	No	No	10.00	10.00
Loudoun	11/15	25.00	No	No	16.00	25.00
Louisa	04/15	20.00	No	No	10.00	20.00
Lunenburg	04/15	20.00	No	No	N/A	20.00
Madison	04/01	25.00	No	No	10.00	25.00
Mathews	02/15	20.00	No	No	10.00	20.00
Mecklenburg	04/01	25.00	No	No	N/A	25.00
Middlesex	02/15	20.00; trailers: 10.00	No	No	7.00	20.00
Montgomery	04/01	20.00; trailers: 5.00 1,500 lbs. 10.00 1,500 lbs.	No	No	10.00	20.00
Nelson	04/15	20.00	No	No	8.00	20.00
New Kent	12/15	20.00	No	No	8.00	20.00
Northampton	04/15	27.00	No	No	27.00	27.00
Northumberland	When state tags expire	25.00	No	No	18.00	25.00
Nottoway	03/31	20.00	No	No	15.00	20.00
Orange	04/01	25.00	No	No	15.00	25.00
Page	04/15	20.00	No	No	4.00	20.00
Patrick	04/30	25.00	No	No	15.00	25.00
Pittsylvania	04/15	25.00	No	No	25.00	25.00
Powhatan	04/15	25.00	No	No	8.00	25.00
Prince Edward	04/15	20.00	No	No	10.00	20.00 - 40.00
Prince George	06/05	20.00	No	No	15.00	20.00
Prince William	11/16	24.00	Yes	Yes	12.00	24.00
Pulaski	04/01	20.00	No	No	8.00	20.00
Rappahannock	04/15	20.00	No	No	15.00	20.00
Richmond	04/15	25.00	No	No	8.00	25.00
Roanoke	05/31	20.00	No	No	15.00	20.00 - 80.00
Rockbridge	04/15	20.00	No	No	9.00	20.00
Rockingham	04/15	20.00	No	No	7.50	20.00
Russell	05/15	15.00	No	No	8.00	15.00
Scott	04/15	23.00	No	No	13.00	23.00
Shenandoah	03/01	25.00	No	No	18.00	25.00
Smyth	03/31	15.00	No	No	10.00	15.00
Southampton	02/15	23.00	No	No	15.00	23.00
Spotsylvania	04/14	20.00	No	Yes	10.00	20.00
Stafford	04/15	23.00	No	No	18.00	23.00
Surry	05/15	10.00	No	No	3.00	10.00
Sussex	04/15	20.00	No	No	10.00	20.00
Tazewell	05/15	10.00	No	No	10.00	10.00
Warren	02/15	25.00	No	No	12.00	25.00
Washington	05/15	20.00	No	No	8.00	20.00
Westmoreland	03/31	25.00	No	No	8.00	25.00
Wise	04/15	5.00	No	No	5.00	5.00
Wythe	04/15	20.00	No	No	10.00	20.00
York	02/15	23.00	No	No	15.00	23.00

N/A Not applicable.

Table 16.1 Motor Vehicle License Local Decal Tax, 2003 (continued)

Locality	Due Date Display Decal	Private Passenger Vehicles			Motor- cycles (\$)	Trucks, Not For Hire (\$)	
		Tax (\$)	Exempt				
			Elderly	Disabled			
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	05/15	20.00	No	Yes	8.00	20.00	
Accomac	04/15	23.00	No	No	23.00	23.00	
Altavista	04/15	15.00	No	No	5.00	15.00	
Amherst	04/15	25.00	No	No	11.00	25.00	
Appomattox	03/31	25.00	No	No	24.00	25.00	
Ashland	03/31	23.00	4,000 lbs.	No	No	18.00	23.00 4,000 lbs.
		28.00	4,000 lbs.				28.00 4,000 -6,500 lbs.
							29.00 6,500 lbs.
Berryville	02/15	20.00	No	No	7.50	20.00	
Big Stone Gap	04/15	25.00	No	No	25.00	25.00	
Blacksburg	06/15	20.00	No	No	10.00	20.00 - 670.00	
Blackstone	04/15	20.00	No	No	16.00	20.00	
Bluefield	05/15	10.00	No	Yes	5.00	10.00 - 50.00	
Boones Mill	04/15	15.00	No	No	15.00	15.00	
Bowling Green	04/01	23.00	4,000 lbs.	No	No	18.00	23.00 4,000 lbs.
		28.00	4,000 lbs.				28.00 4,000 lbs.
Boyce	02/15	20.00		Yes	Yes	8.00	20.00
Boydton	04/01	25.00	No	No	25.00	25.00	
Branchville	02/15	23.00	No	No	15.00	20.00	
Bridgewater	04/15	20.00	No	No	7.50	20.00	
Broadway	04/15	20.00	No	No	10.00	20.00	
Brodnax	02/28	25.00	No	No	0.00	25.00	
Buchanan	04/15	20.00	No	No	11.00	20.00	
Burkeville	04/15	25.00	No	No	10.00	N/A	
Cape Charles	04/15	27.00	No	No	27.00	27.00	
Capron	03/15	23.00	No	No	15.00	23.00	
Cedar Bluff	04/15	10.00	No	No	10.00	10.00	
Charlotte Court House	03/15	10.00	No	No	5.00	10.00	
Chase City	03/31	25.00	No	No	5.00	25.00	
Chatham	04/15	25.00	No	No	25.00	25.00	
Cheriton	04/15	25.00	No	No	25.00	25.00	
Chilhowie	03/31	15.00	No	No	5.00	15.00	
Chincoteague	04/15	23.00	No	No	23.00	23.00	
Christiansburg	04/15	24.00	No	Yes	9.60	24.00 - 57.60	
Claremont	05/15	10.00	No	No	5.00	10.00	
Clarksville	04/01	25.00	No	No	0.00	25.00	
Cleveland	05/15	15.00	No	No	0.00	15.00	
Clifton Forge	04/15	20.00	0-12,000 lbs.	No	No	10.00	N/A
		25.00	12,001 to 19,000 lbs.				
		30.00	> 19,000 lbs.				
Clinchco	01/31	20.00	No	No	10.00	20.00	
Clintwood	07/01	10.00	No	No	5.00	10.00	
Coeburn	04/15	15.00	No	No	15.00	15.00	
Colonial Beach	04/30	25.00	No	No	10.00	25.00	
			trailers: 7.50				
Courtland	03/15	23.00	No	No	15.00	23.00	
Craigsville	03/31	17.50	No	No	3.00	17.50	
							trailers: 5.00
Crewe	04/15	25.00	No	No	8.00	25.00	
Culpeper	04/15	20.00	No	No	7.00	20.00	
Damascus	05/15	20.00	No	No	8.00	20.00	
Dayton	04/15	20.00	No	No	10.00	20.00	
Dendron	N/A	15.00	No	No	N/A	15.00	
Dublin	04/15	20.00	No	No	8.00	20.00 - 142.00	depending on weight
Edinburg	03/01	25.00	No	No	18.00	15.00	
Elkton	04/15	20.00	No	No	7.50	20.00	
Exmore	04/15	27.00	No	No	27.00	27.00	

N/A Not applicable.

Table 16.1 Motor Vehicle License Local Decal Tax, 2003 (continued)

Locality	Due Date Display Decal	Private Passenger Vehicles			Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	Exempt			
			Elderly	Disabled		
Towns (continued)						
Farmville	04/15	25.00	No	No	15.00	25.00 6,500 lbs. 30.00: 6,500 - 10,000 lbs. 1.00/1,000 lbs. 10,000 lbs.
Fincastle	04/15	20.00	No	No	11.00	20.00
Floyd	04/15	25.00	No	Yes	25.00	5.00
Fries	04/15	20.00	No	No	10.00	20.00
Front Royal	02/15	20.00	No	No	12.00	20.00
Glasgow	04/15	20.00	No	No	9.00	15.00
Glen Lyn	04/15	20.00	No	No	5.00	15.00
Gordonsville	04/15	25.00	No	No	15.00	25.00
Goshen	04/15	15.00	No	No	9.50	15.00
Gretna	04/15	25.00	No	No	25.00	25.00
Hallwood	04/15	15.00	No	No	15.00	15.00
Hamilton	11/15	24.00	No	No	15.00	24.00
Haymarket	04/15	15.00	Yes	Yes	10.00	15.00
Hemdon	11/16	20.00	Yes	Yes	10.00	25.00
Hillsville	04/15	15.00	No	No	6.00	15.00
Honaker	05/15	15.00	No	No	8.00	15.00
Hurt ^h	04/15	25.00	No	No	25.00	25.00
Iron Gate	04/15	20.00	No	No	7.50	N/A
Irvington	03/31	20.00	No	No	5.00	20.00
Ivor	02/15	23.00	No	No	15.00	23.00
Kenbridge	04/15	20.00	No	No	10.00	None
Keysville ⁱ	03/15	25.00	No	No	10.00	25.00
Kilmarnock	04/15	20.00	No	No	3.00	20.00
La Crosse	03/31	25.00	No	No	N/A	25.00
Lawrenceville	02/28	25.00	No	No	8.00	25.00
Lebanon	05/15	15.00	No	No	7.50	15.00
Leesburg	04/15	25.00	No	No	15.00	25.00
Louisa	04/15	15.00	No	No	5.00	15.00: 0 to 12,000 lbs. 20.00: Over 12,000 lbs.
Lovettsville	11/15	25.00	No	No	16.00	25.00
Luray	04/15	10.00	No	No	5.00	10.00
Madison	04/01	25.00	No	No	10.00	25.00 trailers: 7.50
Marion	03/31	15.00	No	No	5.00	15.00
McKenney	04/15	20.00	No	No	15.00	20.00
Middleburg	11/15	25.00	No	No	15.00	N/A
Middletown	02/15	15.00	No	No	8.00	15.00
Mineral	04/15	15.00	No	No	2.50	15.00
Monterey	04/15	15.00	No	No	5.00	15.00
Montross	01/01	25.00	No	No	8.00	25.00
Mount Jackson	03/01	20.00	No	No	15.00	20.00
Narrows	04/15	15.00	No	No	7.50	15.00
Nassawadox	04/15	27.00	No	No	0.00	None
New Market	03/01	25.00	No	No	15.00	25.00
Newsoms	04/15	23.00	No	No	15.00	23.00
Occoquan	11/15	20.00	Yes	Yes	10.00	20.00
Onancock	04/15	25.00	No	No	25.00	25.00
Onley	04/15	25.00	No	No	25.00	25.00
Orange	04/01	25.00	No	No	15.00	25.00
Painter	04/15	25.00	No	No	25.00	25.00
Pamplin	03/31	15.00	No	No	8.00	15.00
Parksley	04/15	23.00	No	No	23.00	None
Pearisburg	04/15	15.00	No	No	N/A	15.00
Pembroke	N/A	15.00	No	No	15.00	15.00
Pennington Gap	05/31	10.00	No	No	10.00	10.00
Phenix	N/A	15.00	No	No	8.00	15.00
Pocahontas	04/15	10.00	No	No	8.00	15.00

N/A Not applicable.

^h The Town of Hurt reports that it also grants exemptions for prisoners of war.ⁱ The Town of Keysville reserves half to 3/5 of all license taxes for the County of Charlotte.

Table 16.1 Motor Vehicle License Local Decal Tax, 2003 (continued)

Locality	Due Date Display Decal	Private Passenger Vehicles			Motor- cycles (\$)	Trucks, Not For Hire (\$)
		Tax (\$)	Exempt			
			Elderly	Disabled		
Towns (continued)						
Pound	04/15	15.00	No	No	15.00	15.00
Pulaski	04/02	25.00	No	No	8.00	25.00 < 20,000 lbs. 1.00/1,000 lbs.>20,000 lbs.
Purcellville	02/15	25.00	No	No	15.00	25.00
Remington	03/15	25.00	No	No	15.00	25.00
Rich Creek	04/15	15.00	No	No	7.50	15.00
Richlands	09/30	10.00	No	No	10.00	10.00
Rocky Mount	03/31	25.00	No	No	18.00	25.00
Round Hill	04/15	24.00	No	No	15.00	24.00
Rural Retreat	03/31	20.00	No	No	10.00	20.00
Saint Paul	04/15	15.00	No	No	15.00	15.00
Saltville	04/15	15.00	No	No	15.00	15.00
Saxis	04/15	35.00	No	No	35.00	35.00
Scottsville	01/31	25.00	No	No	15.00	25.00
Shenandoah	07/01	15.00	No	No	8.00	15.00
Smithfield	02/15	20.00	No	No	20.00	20.00
South Boston	04/15	20.00	No	No	8.00	20.00-70.00
South Hill	04/01	25.00	No	No	25.00	25.00
Stanley	04/15	15.00	No	No	15.00	15.00
Stephens City	02/15	20.00	No	No	10.00	20.00
Stony Creek	03/31	10.00 ^j	No	No	8.00	15.00
Strasburg	03/01	25.00	No	No	18.00	25.00
Stuart	04/15	25.00	No	No	15.00	25.00
Surry	05/15	15.00	No	No	7.50	N/A
Tangier	06/30	25.00	No	No	25.00	25.00
Tappahannock	04/15	20.00	No	No	15.00	20.00
Tazewell	05/15	10.00	No	No	10.00	10.00
The Plains	03/15	25.00	No	Yes	12.50	25.00
Timberville	04/15	20.00	No	No	7.50	20.00
Toms Brook	03/15	25.00	No	No	N/A	25.00
Troutville	04/15	20.00	No	No	11.00	20.00
Urbanna	02/15	20.00	No	No	10.00	20.00
Victoria	04/15	20.00	No	No	3.00	20.00
Vienna	04/15	20.00	4,000 lbs. Yes	Yes	10.50	20.00 4,000 lbs.
		25.00	4,000 lbs.			25.00 4,000 lbs.
Vinton	05/31	20.00	No	Yes	15.00	20.00 6,000 lbs. 25.00:6,001 to 11,500 lbs. 30.00 11,500 lbs.
Virgilina	04/15	20.00	No	No	20.00	20.00
Wachapreague	04/15	25.00	No	No	25.00	25.00
Wakefield	03/31	20.00	No	No	10.00	20.00
Warrenton	03/15	15.00	No	No	10.00	15.00
Warsaw	04/15	25.00	No	No	8.00	25.00
Waverly ^k	03/31	20.00	No	No	5.00	20.00
West Point	04/15	20.00	No	No	15.00	20.00
Windsor	02/15	20.00	No	No	20.00	20.00
Wise	04/15	15.00	No	Yes	15.00	15.00
						25.00 1 ton
Woodstock	03/01	25.00	No	No	18.00	25.00
Wytheville	04/15	None	No	No	6.00	20.00

N/A Not applicable.

^j Portion received by Town of Stony Creek from Sussex County decal fee.

^k Town of Waverly reserves half of all fees for Sussex County.