

Section 2

Real Property Tax, 2003

The *Code of Virginia*, §§ 58.1-3200 through 58.1-3389, authorizes localities in Virginia to levy taxes on real property. There is no upper limit on the tax rate that may be imposed. Also, § 58.1-3201 provides that all general reassessments or annual assessments shall be at 100 percent of fair market value.

Section 58.1-3250 requires cities to have a general reassessment of real estate every two years. However, any city with a total population of 30,000 or less may elect by majority vote of its council to conduct its general reassessments at four-year intervals. Counties are required to have a general reassessment every four years (§ 58.1-3252). There is an exception for counties with a total population of 50,000 or less. These counties may elect to reassess at either five-year or six-year intervals (§ 58.1-3252). However, nothing in these sections affects the power of cities and counties to use the annual or biennial assessment method in lieu of general assessments. The table below summarizes the reassessment periods chosen by the cities and counties.

Period	Cities	Counties
1 year	17	11
2 years	12	5
2-3 years	0	1
3 years	1	0
4 years	9	29
4-6 years	0	11
5 years	0	1
5-6 years	0	1
6 years	0	36
	39	95

Three-fourths of the cities reassess at 1 or 2 year intervals. In contrast, only about one-sixth of the counties reassess that frequently.

Any building which has incurred a \$500 or more increase in value due to repairs or additions must be assessed as if it were new (§ 58.1-3291). Similarly, the *Code* permits the abatement of local real estate taxes on damaged buildings if they are rendered unusable for at least 30 days of the calendar year (§ 58.1-3222).

Recent legislation permits the cities of Fairfax and Roanoke to impose a higher tax rate on land than improvements. The purpose is to encourage the development of properties by increasing the tax cost of holding properties not used in their highest and best use in accordance with market values and by reducing the tax cost of adding improvements. The

2002 legislation allowed Fairfax to start this policy effective July 1, 2003, but the city has taken no action to implement the policy. Roanoke was added to the enabling statute in 2003. However, the city has no current plans to use its two-tier taxing authority. (See § 58.1-3221.1)

It is possible to appeal an assessment by means of formal appeals and judicial appeals. In 2002, formal (administrative) appeals were begun in 47 localities and judicial appeals in 12. The number of appeals in a locality ranged from one administrative appeal in the City of Buena Vista to over 2,000 administrative appeals reported in the City of Richmond and Fairfax County and 62 judicial appeals in the City of Roanoke.

Localities are permitted to institute deferral for a portion of the real estate tax by § 58.1-3219 of the *Code of Virginia* if the amount of tax on a property exceeds 105 percent of the tax in the previous year. The locality can defer the tax on that portion of the tax exceeding 105 percent. The deferral applies potentially to every property owner, not just the elderly and disabled. (For deferrals limited to the elderly and disabled see Section 3 of this study.) No localities reported offering deferral in our 2003 survey. Of the 204 localities that answered the question, none responded affirmatively. Loudoun County had a deferral program in place in the 1990s but terminated it "... because the program was administratively complex, cumbersome and required staff time in disproportion to the benefit received by the taxpayer."¹ The cities of Alexandria, Falls Church, and Fairfax and the counties of Fairfax and Henrico have considered deferral but have not adopted it. Administrative problems appear to be the major reason deferral has not been adopted. According to Henrico staff, "The administrative procedures for tracing the properties and recovering the relevant taxes upon either the death of the owner or transfer of the property itself would be both cumbersome and time consuming and could not be accomplished with existing staffing levels or existing computer systems."²

Table 2.1 includes information on nominal real estate tax rates, assessment frequency, whether the locality employs an assessor, effective dates, tax due dates, and whether proration is used.

¹ City of Alexandria, Budget Memo #46: Review of Other Jurisdictions' Experience with a Real Estate Tax Deferral Program for the General Population (Councilman Speck's Request), 4/25/2003.

² Budget Memo #46.

The nominal tax rates were reported to the Cooper Center by all cities and counties and the 138 respondent towns that levy a real property tax. The unweighted mean of the nominal rate for cities was \$1.03 per \$100 of assessed value. The median was \$1.08 and the first and third quartiles were \$0.82 and \$1.21, respectively.

The unweighted mean of the nominal rate for counties was \$0.70 per \$100 of assessed value. The median was \$0.66 and the first and third quartiles were \$0.58 and \$0.77, respectively.

The unweighted mean of the nominal rate for cities and counties combined was \$0.80. The median was \$0.72 and the first and third quartiles were \$0.61 and \$0.94, respectively.

The unweighted mean of the nominal rate for towns was \$0.20. The median rate was \$0.18 and the first and third quartiles were \$0.11 and \$0.25, respectively. In Virginia, residents of incorporated towns that levy real estate taxes also pay a county real estate tax.

Tax due dates vary among localities. Generally, if these taxes are paid annually, they are due by December 5. If paid semiannually, they are due by June 5 and December 5. However, some localities may have different due dates, as provided in §58.1-3916.

Most cities have semiannual tax due dates with payments required in June and December. Of the 39 cities, 5 require taxes due annually, 28 semiannually, and 6 quarterly. Among the counties, 49 have annual tax due dates, while 46 have semiannual requirements. Of the towns responding to this question, 118 report annual due dates, and 25 require semiannual payments.

A locality is permitted to prorate the amount to be taxed. Any county, city, or town electing to prorate new buildings which are substantially complete prior to November 1 must do so at the time the building becomes substantially complete or fit to live in.

Localities vary about prorating taxes. Of the cities, 24 reported prorating taxes while 15 did not prorate. Among counties, 54 prorated their taxes while 41 did not. Reports from the towns that answered this question indicate that 28 prorated their taxes while 117 did not.

Effective rates depend upon local assessment techniques and frequency of reassessments. **Table 2.2** shows city and county average effective tax rates in the year 2000, the most recent year for which the Virginia Department of Taxation has conducted an assessment/sales ratio study. The department makes its computation in a way that is designed to control for the variance in assessment procedures. Therefore, when comparing tax rates among the localities, the reader may wish to consult both data series (Tables 2.1 and 2.2), despite the fact that different years are involved.

The Virginia Department of Taxation's assessment/sales ratio study compares the locally assessed value of property to its actual sales price for a sample of parcels sold in the study year. The resulting ratio, the "assessment/sales ratio," or "median ratio," is then multiplied by the average nominal tax rate per \$100 of assessed value to determine the effective

tax rate per \$100 of true value.³ It should also be pointed out that the Virginia Department of Taxation does not use the locally reported nominal tax rate in its computations. Instead, it calculates the nominal rate by dividing the real estate levies by the local real estate taxable value, as reported in the local land book. This method of computing the nominal tax rate takes additional district levies into account.⁴

The real property tax rates reported in Table 2.2 are a more accurate reflection of the differences among localities in tax rates on real property than those in Table 2.1 because they control for variations in assessment frequency and technique among localities. Table 2.2 also shows the latest reassessment in effect when the median ratio study was conducted, the number of sales used in the study, the median ratio, and the coefficient of dispersion. The coefficient of dispersion measures how closely the individual ratios of each locality are arrayed around the median assessment/sales ratio. The formula for the coefficient of dispersion (CD) is:

$$CD = \left[\frac{\left(\sum |X_i - X_m| \right) / n}{X_m} \right] \times 100$$

where X_i represents the assessment/sales ratio for the i th sale in a sample of size n , and X_m represents the median ratio of the sample.⁵ If there were no dispersion the CD would equal zero.

The following table summarizes the coefficient of dispersion for the cities and counties shown in Table 2.2.⁶

Coefficient of Dispersion (%)	Cities	Counties	Total
0 - 4.99	1	0	1
5 - 9.99	11	12	23
10 - 14.99	18	16	34
15 - 19.99	8	23	31
20 - 24.99	2	13	15
25 - 29.99	0	18	18
30 - 34.99	0	8	8
35 - 39.99	0	4	4
40 - 44.99	0	1	1
	40	95	135

³ The assessment/sales ratio data are from 2000. To compare the local nominal tax rate for that year, consult either Section 2, *Tax Rates 2000*, published by the Cooper Center, or the Virginia Department of Taxation's *Virginia Local Tax Rates: Tax Year 2000*.

⁴ Virginia Department of Taxation, *The 2000 Assessment/Sales Ratio Study* (Richmond, March 2003) p. 34.

⁵ Virginia Department of Taxation, *The 2000 Assessment/Sales Ratio Study* (Richmond, March 2003) p. 33.

⁶ At the time of the 2000 Assessment/Sales Ratio Study, there were 40 cities because Clifton Forge had not yet reverted to town status.

There is no universal standard for how much dispersion is tolerable, but an upper limit of under 20 percent is subscribed to by many practitioners.⁷ By that standard, all but two of the cities had acceptable CDs but there were a number of counties that did not meet that standard. All but one of the localities that assessed annually or biennially had acceptable CDs.

The unweighted mean of the average effective rate was \$0.93 per \$100 of true value for cities. The median was \$0.95 and the first and third quartiles were \$0.76 and \$1.11, respectively.

The unweighted mean of the average effective rate was \$0.61 per \$100 of true value for counties. The median was \$0.57 and the first and third quartiles were \$0.50 and \$0.66, respectively.

The unweighted mean for all Virginia cities and counties was \$0.70, the median was \$0.64, and the first and third quartiles were \$0.52 and \$0.86, respectively. The weighted mean, \$0.89, was higher than Virginia's unweighted mean of \$0.70, reflecting the higher rates of the larger localities.



⁷ John L. Knapp, *Virginia Issues: The Real Property Tax* (Charlottesville: Tayloe Murphy Institute, 1974), pp. 17-18.

**Table 2.1
Real Property Tax, 2003**

Locality	Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
Cities (Note: All cities responded to the survey.)							
Alexandria	1.08	No	Every year	Yes	1/02	6/15; 11/15	Yes
Bedford	0.80	No	Every four years	No	7/02	3/31; 6/5; 9/30; 12/31	Yes
Bristol	1.00	No	Every four years	No	1/01	12/5	No
Buena Vista	0.89	No	Every four years	No	7/02	6/5; 12/5	Yes
Charlottesville	1.11	No	Every year	Yes	1/02	6/5; 12/5	No
Chesapeake	1.26	Yes ^a	Every year	Yes	1/02	9/30; 12/31; 3/31; 6/5	No
Colonial Heights	1.20	No	Every two years	Yes	1/02	5/15; 11/15	Yes
Covington	0.71	No	Every four years	No	7/99	6/5; 12/5	No
Danville	0.80	No	Every two years	Yes	7/00	6/5; 12/5	No
Emporia	0.84	No	Every two years	No	1/02	12/5	Yes
Fairfax	0.92	Yes ^b	Every year	Yes	1/02	6/5; 12/5	Yes
Falls Church	1.13	No	Every year	Yes	1/03	6/5; 12/5	Yes
Franklin	0.90	Yes ^c	Every two years	No	7/02	6/5; 12/5	Yes
Fredericksburg	1.13	Yes ^d	Every four years	No	7/03	5/15; 11/15	Yes
Galax	0.76	No	Every four years	No	1/00	12/5	No
Hampton	1.27	Yes ^e	Every year	Yes	7/03	6/5; 12/5	Yes
Harrisonburg	0.62	Yes ^f	Every two years	Yes	1/03	6/5; 12/5	Yes
Hopewell	1.20	No	Every other year	Yes	1/03	6/15; 12/5	Yes
Lexington	0.64	No	Every three years	No	7/03	6/5; 12/5	No
Lynchburg	1.11	No	Every two years	Yes	7/03	1/15; 3/15; 5/15; 11/15	Yes
Manassas	1.20	Yes ^g	Every year	Yes	1/02	6/5; 12/5	Yes
Manassas Park	1.33	No	Every year	Yes	1/03	6/5; 12/5	Yes
Martinsville	0.94	No	Every two years	Yes	7/03	6/5; 12/5	No
Newport News	1.27	No	Every year	Yes	7/02	6/5; 12/5	Yes
Norfolk	1.40	No	Every year	Yes	7/03	Quarterly	No
Norton	0.70	No	Every four years	No	1/00	12/5	No
Petersburg	1.41	No	Every year	Yes	7/02	Quarterly	Yes
Poquoson	1.12	No	Every two years	Yes	7/02	6/5; 12/5	Yes
Portsmouth	1.42	No	Every year	Yes	7/01	3/31; 6/30; 9/30; 12/31;	Yes
Radford	0.80	No	Every four years	No	1/00	6/5; 12/5	Yes
Richmond	1.38	Yes ^h	Every year	Yes	1/02	6/15	No
Roanoke	1.21	Yes ⁱ	Every year	Yes	1/03	4/5; 10/5	Yes
Salem	1.18	No	Every two years	Yes	7/03	6/5; 12/5	No
Staunton	1.00	Yes ^j	Every two years	Yes	1/03	75% on 6/20; 25% on 12/5	No
Suffolk	1.08	Yes ^k	Every year	Yes	7/02	6/5; 12/5	Yes
Virginia Beach	1.22	Yes ^l	Every year	Yes	7/03	6/5; 12/5	Yes
Waynesboro	0.85	No	Every two years	Yes	1/03	7/31; 12/5	No
Williamsburg	0.54	No	Every year	Yes	7/03	6/1; 12/1	No
Winchester	0.69	Yes ^m	Every four years	Yes	1/03	6/5; 12/5	Yes

Tax rates for cities:

Unweighted mean	1.03
Median	1.08
First quartile	0.82
Third quartile	1.21

^a City of Chesapeake levies: \$0.02 if property is located within mosquito control borough.

^b City of Fairfax levies: Downtown Revitalization Tax Zone, \$0.125.

^c City of Franklin levies: Downtown Service District, \$1.14.

^d City of Fredericksburg levies: Fall Hill for improvement, \$0.06; Celebrate Virginia for additional services, \$0.05; Central Park for improvement, \$0.12.

^e City of Hampton levies: Business Improvement District tax at Coliseum Central, \$0.07; Downtown Hampton, \$0.20.

^f City of Harrisonburg levies: Central Business District, \$0.62.

^g City of Manassas levies: Owens Brooke for upkeep of private streets, \$0.166.

^h City of Richmond levies: Downtown General Special Service Assessment District \$0.05; Riverfront Canal Properties, \$0.12; Riverfront Predevelopment, \$1.90; Riverfront Manufacturing, \$0.35; Riverfront Overlay \$0.035.

ⁱ City of Roanoke levies: Downtown Special Tax District, \$0.10; Williamson Road Special Tax District, \$0.10.

^j City of Staunton levies: Downtown Square District, \$0.18.

^k City of Suffolk levies: Suffolk Taxing District, \$0.016; Rt. 17 Taxing District, \$0.026; Mosquito Taxing District, \$0.035.

^l City of Virginia Beach levies: Sandbridge Special District, \$1.34; Central Business District, \$1.79.

^m City of Winchester levies: Downtown Special Assessment for local improvement, Primary District, \$0.23 and Secondary District, \$0.13.

Table 2.1 Real Property Tax, 2003 (continued)

Locality	Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
Counties (Note: All counties responded to the survey.)							
Accomack	0.57	Yes ⁿ	Every year	Yes	1/03	6/5	Yes
Albemarle	0.76	No	Every two years	Yes	1/03	6/5; 12/5	Yes
Alleghany	0.66	No	Every six years	No	1/01	12/5	No
Amelia	0.52	No	Every six years	No	1/00	12/5	No
Amherst	0.59	No	Every six years	No	1/02	6/5; 12/5	Yes
Appomattox	0.66	No	Every six years	Yes	1/02	6/5; 12/5	No
Arlington	0.978	Yes ^o	Every year	Yes	1/03	6/15; 10/5	Yes
Augusta	0.58	No	Every four years	Yes	1/01	6/5; 12/5	Yes
Bath	0.50	No	Every four years	No	1/00	6/5; 12/5	No
Bedford	0.66	No	Every four years	No	1/03	6/5; 12/5	Yes
Bland	0.65	No	Every six years	No	1/02	12/5	No
Botetourt	0.70	No	Every four years	No	1/02	12/5	Yes
Brunswick	0.50	No	Every six years	No	1/00	12/5	No
Buchanan	0.49	No	Every six years	No	1/01	12/5	No
Buckingham	0.58	No	Every 4 to 6 years	No	1/02	6/5; 12/5	Yes
Campbell	0.52	No	Every four years	No	1/03	12/5	Yes
Caroline	0.725	No	Every four years	No	1/02	6/5; 12/5	Yes
Carroll	0.64	No	Every six years	Yes	1/98	12/5	Yes
Charles City	0.82	No	Every four years	No	1/01	6/5; 12/5	No
Charlotte	0.62	No	Every 4 to 6 years	No	1/02	12/5	No
Chesterfield	1.07	No	Every year	Yes	1/03	6/5; 12/5	Yes
Clarke	0.74	No	Every four years	Yes	1/02	6/5; 12/5	Yes
Craig	0.66	No	Every six years	No	1/00	6/5; 12/5	Yes
Culpeper	0.81	No	Every four years	Yes	1/03	12/5	Yes
Cumberland	0.76	No	Every four years	No	1/02	12/5	Yes
Dickenson	0.60	No	Every six years	No	1/00	6/5; 12/5	No
Dinwiddie	0.77	No	Every four years	No	1/01	6/5; 12/5	Yes
Essex	0.58	No	Every six years	No	1/03	6/5; 12/5	No
Fairfax	1.16	Yes ^p	Every year	Yes	1/03	7/28; 12/5	Yes
Fauquier	0.99	No	Every four years	No	1/02	6/5; 12/5	Yes
Floyd	0.61	No	Every six years	No	1/01	12/5	No
Fluvanna	0.64	No	Every four years	No	1/02	6/5; 12/5	Yes
Franklin	0.60	No	Every four years	No	1/00	12/5	Yes
Frederick	0.73	No	Every four years	Yes	1/01	6/5; 12/5	Yes
Giles	0.67	No	Every four years	No	1/99	12/5	No
Gloucester	0.95	Yes ^q	Every four years	Yes	1/02	6/30; 12/5	Yes
Goochland	0.70	Yes ^r	Every four years	Yes	1/01	6/5; 12/5	No
Grayson	0.53	No	Every four years	Yes	1/02	12/5	No
Greene	0.79	No	Every two years	Yes	1/03	6/5; 12/5	No
Greensville	0.57	No	Every six years	No	1/02	12/5	No
Halifax	0.42	No	Every six years	No	1/98	12/5	No
Hanover	0.82	No	Every year	Yes	1/92	6/5; 12/5	Yes
Henrico	0.94	Yes ^s	Every year	Yes	1/03	6/5; 12/5	Yes
Henry	0.54	No	Every four years	Yes	1/01	12/5	No
Highland	0.62	No	Every six years	No	1/00	12/5	Yes
Isle of Wight	0.77	No	Every four years	Yes	7/02	6/5; 12/5	Yes
James City	0.86	No	Every year	Yes	7/01	6/5; 12/5	Yes
King & Queen	0.58	No	Every six years	No	1/02	12/5	No
King George	0.72	No	Every six years	No	1/02	6/5; 12/5	Yes
King William	0.94	No	Every four years	No	1/01	6/5; 12/5	Yes

ⁿ Accomack County levies: District 2: Mosquito Control, \$0.04; Fire, \$0.05; EMT, \$0.05. District 3: Fire, \$0.04; EMT, \$0.07. District 4: Fire, \$0.04; EMT, \$0.04. District 5: Fire, \$0.04; EMT, \$0.04.

^o Arlington County levies: Rosslyn BID (B) District, \$0.049; 2nd Road North (C) District, \$0.478; Chain Bridge Rd Sanitation District, \$0.087.

^p Fairfax County levies: Hunter Mill Service Districts 5,5A: \$0.052. Dranesville Service Districts 1A,1A1 to 1A9,1A11,1A12,1A16: \$0.028. Service Districts 3,4,6,7: \$0.028. Sully Service District 5: \$0.052. Lee Service District 1A: \$0.02. Dranesville Service District 5: \$0.052. Ninety-eight sanitary districts for Gypsy Moth control, \$0.001. Ninety-eight sanitary districts base rate, \$1.16. State Route 28 Transportation Improvement, \$0.20; Lake Bancroft Watershed, \$0.13. Pest Infestation, \$0.001. Thirty sanitary districts for leaf collection, \$0.01.

^q Gloucester County levies: MSQ District for mosquito control, \$0.02; Gloucester Sanitary District, \$0.02; Gloucester Point Sanitary District, \$0.02.

^r Goochland County levies: James River Sanitary District, \$0.18; Tuckahoe Creek Service District, \$0.50.

^s Henrico County levies: Sanitary District 2, \$0.007; Sanitary District 23, \$0.03; Sanitary District 12, \$0.02; Sanitary District 3, \$0.02; Sanitary District 3,1: \$0.072.

Table 2.1 Real Property Tax, 2003 (continued)

Locality	Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
Counties (continued)							
Lancaster	0.60	No	Every 4 to 6 years	No	1/00	12/5	No
Lee	0.65	No	Every six years	No	1/98	1/5	No
Loudoun	1.11	Yes ^t	Every year	Yes	1/03	6/5; 12/5	Yes
Louisa	0.67	No	Every two years	Yes	1/03	12/5	No
Lunenburg	0.50	No	Every six years	No	1/98	12/5	Yes
Madison	0.76	No	Every 4 to 6 years	No	1/01	12/5	No
Mathews	0.79	No	Every six years	No	1/99	12/5	No
Mecklenburg	0.43	No	Every six years	Yes	1/98	6/5; 12/5	Yes
Middlesex	0.59	No	Every four years	No	1/00	6/5; 12/5	No
Montgomery	0.64	No	Every four years	Yes	1/03	6/5; 12/5	Yes
Nelson	0.72	No	Every six years	No	1/03	6/5; 12/5	Yes
New Kent	0.81	No	Every 4 to 6 years	No	1/00	12/5	Yes
Northampton	0.67	Yes ^u	Every six years	No	1/99	12/5	No
Northumberland	0.61	No	Every six years	No	1/00	12/5	No
Nottoway	0.54	No	Every six years	No	1/00	12/5	Yes
Orange	0.81	No	Every 4 to 6 years	No	1/03	12/5	No
Page	0.67	No	Every 4 to 6 years	No	1/03	6/5; 12/5	No
Patrick	0.50	No	Every 5 to 6 years	No	1/97	6/5	No
Pittsylvania	0.55	No	Every four years	No	1/02	12/5	No
Powhatan	0.92	No	Every four years	No	1/02	6/5; 12/5	Yes
Prince Edward	0.43	No	Every six years	No	1/97	12/5	Yes
Prince George	0.90	No	Every year	Yes	1/03	12/5	Yes
Prince William	1.16	Yes ^v	Every year	Yes	1/03	7/15; 12/5	Yes
Pulaski	0.66	No	Every six years	Yes	1/98	6/5; 12/5	Yes
Rappahannock	0.70	No	Every 4 to 6 years	No	1/03	12/5	No
Richmond	0.54	No	Every six years	No	1/03	12/5	No
Roanoke	1.12	No	Every year	Yes	1/03	6/5; 12/5	Yes
Rockbridge	0.635	No	Every 4 to 6 years	No	1/01	6/5; 12/5	No
Rockingham	0.71	No	Every four years	Yes	1/02	6/5; 12/5	Yes
Russell	0.55	No	Every six years	Yes	1/01	6/11; 12/11	No
Scott	0.73	No	Every six years	No	1/98	12/20	Yes
Shenandoah	0.68	No	Every six years	Yes	1/02	6/5; 12/5	No
Smyth	0.70	No	Every six years	No	1/98	12/5	Yes
Southampton	0.65	No	Every 4 to 6 years	No	1/00	12/5	Yes
Spotsylvania	1.01	No	Every two years	Yes	1/02	6/5; 12/5	Yes
Stafford	1.14	No	Every two years	Yes	1/02	6/5; 12/5	Yes
Surry	0.75	No	Every 2 to 3 years	No	1/03	12/5	Yes
Sussex	0.65	No	Every 4 to 6 years	No	1/00	12/5	Yes
Tazewell	0.60	No	Every six years	No	1/00	12/5	Yes
Warren	0.76	No	Every six years	Yes	1/03	12/5	Yes
Washington	0.57	No	Every four years	No	1/01	12/20	No
Westmoreland	0.66	No	Every six years	No	1/01	12/5	No
Wise	0.48	No	Every six years	Yes	1/03	5/15; 10/15	Yes
Wythe	0.54	No	Every five years	No	1/02	12/5	Yes
York	0.86	No	Every two years	Yes	1/02	6/5; 12/5	Yes

Tax rates for counties:

Unweighted mean	0.70
Median	0.66
First quartile	0.58
Third quartile	0.77

Tax rates for cities and counties:

Unweighted mean	0.80
Median	0.72
First quartile	0.61
Third quartile	0.94

^t Loudoun County levies: Rt. 28 Transportation District, \$0.20; Broad Run Service District, \$0.14; Aldie Service District, \$0.27; Hamilton District, \$0.30.^u Northampton County levies: Nassawadox Creek Dredging Project, \$0.06.^v Prince William County levies: Woodbine Forest District: Gypsy Moth, \$0.004; Fire and Rescue, \$0.0728. Bull Run Mountain Service District, \$0.10. Lake Jackson Sanitary and Service District, \$0.11. Prince William Pkwy Transportation District for improvement, \$0.20. 234 Bypass Transportation District for improvement, \$0.02. Circuit Court Service District, \$0.33. Foremost Court Service District, \$0.23.

Table 2.1 Real Property Tax, 2003 (continued)

Locality	Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
Towns (Note: Towns that answered "not applicable" for all items are excluded. For a listing of town respondents and non-respondents, see Appendix B. In many cases a town reported the name of the county that assesses its real estate instead of the frequency of assessments.)							
Abingdon	0.32	No	Washington County	No	7/01	12/5	Yes
Accomac	0.07	No	Accomack County	No	1/02	12/5	No
Alberta	0.30	No		No		1/5	No
Altavista	0.20	No	Campbell County	No	1/03	12/5	Yes
Amherst	0.054	No	Every six years	No	1/02	12/5	No
Appomattox	0.15	No	Every six years	No	1/02	9/30	Yes
Ashland	0.09	No	Hanover County	No	1/01	1/15	No
Berryville	0.20	No	Every four years	No	1/02	6/5; 12/5	Yes
Big Stone Gap	0.39	No	Wise County	No	1/97	12/5	No
Blacksburg	0.20	No	Montgomery County	No	1/03	6/5; 12/5	Yes
Blackstone	0.20	No	Nottoway County	No	1/00	12/15	No
Bluefield	0.25	No	Every four years	No	1/00	12/5	No
Boones Mill	0.10	No	Franklin County	No	1/00	3/1	No
Bowling Green	0.14	No	Caroline County	No	1/02	12/5	No
Boyce	0.05	No	Clarke County	No	1/02	12/5	No
Boydton	0.33	No	Mecklenburg County	No	1/98	1/1	No
Boykins	0.27	No	Southampton County	No	1/00	12/5	No
Branchville	0.61	No	Southampton County	No	1/96	12/5	No
Bridgewater	0.09	No	Rockingham County	No	1/02	6/5; 12/5	Yes
Broadway	0.07	No	Rockingham County	No	1/98	12/5	No
Brodnax	0.30	No	Brunswick County	No	1/98	1/5	Yes
Buchanan	0.19	No	Every five years	No	1/02	12/5	No
Burkeville	0.13	No	Every five years	No	1/01	12/6	No
Cape Charles	0.47	No	Northampton County	No	7/99	12/5	No
Capron	0.03	No	Southampton County	No	1/99	12/5	No
Cedar Bluff	0.19	No	Tazewell County	No		12/5	No
Charlotte Court House	0.11	No	Every five years	No	1/02	3/5	No
Chase City	0.34	No	Mecklenburg County	No		1/31	Yes
Chatham	0.20	No	Pittsylvania County	No		12/5	No
Chilhowie	0.12	No	Smyth County	No	1/98	12/5	Yes
Chincoteague	0.10	Yes ^w	Accomack County	No	1/02	12/5	No
Christiansburg	0.144	No	Montgomery County	No	1/99	12/5	No
Claremont	0.05	No	Surry County	No	1/00	12/5	No
Clarksville	0.26	No	Mecklenburg County	No	1/98	2/1	Yes
Cleveland	0.15	No	Every six years	No	1/01	12/5	No
Clifton Forge	0.23	No	Every four years	No	7/01	6/5; 12/5	No
Clinchco	0.10	No	Every four years	No	1/01	6/5; 12/5	Yes
Coeburn	0.17	No	Every four years	No	1/03	12/5	Yes
Colonial Beach	0.88	No	Westmoreland County	No	7/01	6/5; 12/5	No
Courtland	0.22	No	Southampton County	No	1/00	4/1	No
Craigsville	0.58	No	Every three years	No	7/03	6/5; 12/5	No
Crewe	0.20	No	Nottoway County	No	1/99	12/5	Yes
Culpeper	0.13	No	Every five years	No	1/98	1/31	No
Damascus	1.00	No	Washington County	No	1/01	12/20	No
Dayton	0.11	No	Rockingham County	No	1/02	12/5	No
Dillwyn	0.04	No	Buckingham County	No		12/5	No
Drakes Branch	0.17	No	Charlotte County	No	1/02	2/15	No
Dublin	0.21	No	Pulaski County	No	1/98	6/5; 12/5	Yes
Dungannon	0.12	No	Scott County	No	1/98	12/20	No
Eastville	0.0275	No	Northampton County	No	1/97	12/5	No
Edinburg	0.20	No	Shenandoah County	No	1/00	6/5; 12/5	No
Exmore	0.16	No	Northampton County	No		12/5	No
Farmville	0.14	No	Cumberland County	No	1/03	12/15	No
Floyd	0.087	No	Every ten years	No	1/01	12/15	No
Fries	0.25	No	Grayson County	No	1/00	12/5	No

^w Town of Chincoteague levies: Mosquito Control, \$0.03.

Table 2.1 Real Property Tax, 2003 (continued)

Locality	Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
Towns (continued)							
Front Royal	0.13	Yes ^x	Warren County	No	1/97	12/5	Yes
Gate City	0.28	No	Scott County	No	1/98	12/20	No
Glasgow	0.10	No	Rockbridge County	No	1/96	12/5	No
Gordonsville	0.17	No	Orange County	No	1/98	12/5	Yes
Gretna	0.21	No	Pittsylvania County	No	1/02	12/5	No
Grundy	0.22	No	Buchanan County	No	...	12/5	No
Hallwood	0.14	No	Accomack County	No	1/03	12/5	No
Hamilton	0.29	No	Loudoun County	No	1/02	6/5; 12/5	No
Haymarket	0.14	No	Prince William County	No	1/01	3/1	No
Herndon	0.28	No	Fairfax County	No	1/02	7/28; 12/5	No
Hillsville	0.23	No	Carroll County	No	1/98	12/5	Yes
Honaker	0.13	No	Russell County	No	1/00	12/11	No
Hurt	0.15	No	Pittsylvania County	No	1/02	12/5	No
Iron Gate	0.24	No	Alleghany County	No	1/01	12/5	No
Ivor	0.06	No	Southampton County	No	1/00	2/1	No
Kenbridge	0.36	No	Lunenburg County	No	7/98	12/5	No
Keysville	0.18	No	Charlotte County	No	1/02	12/5	No
Kilmarnock	0.14	No	Lancaster County	No	1/00	12/5	No
La Crosse	0.31	No	Mecklenburg County	No	1/98	1/1	Yes
Lawrenceville	0.30	No	Every six years	No	1/94	1/5	No
Lebanon	0.20	No	Russell County	No	1/01	12/12	No
Leesburg	0.22	No	Loudoun County	No	1/02	6/5; 12/5	No
Louisa	0.21	No	Every two years	No	1/99	1/15	No
Lovettsville	0.20	No	Loudoun County	No	1/03	12/5	No
Luray	0.26	No	Page County	No	1/03	6/5; 12/5	No
Madison	0.145	No	Madison County	No	7/92	6/1	No
Marion	0.11	Yes ^y	Smyth County	No	1/98	12/15	No
McKenney	0.07	No	Dinwiddie County	No	...	12/31	No
Middleburg	0.10	No	Loudoun County	No	1/01	12/5	No
Middletown	0.07	No	Frederick County	No	7/00	12/5	No
Mineral	0.25	No	Every Year	No	7/98	1/15	No
Monterey	0.13	No	Every six years	No	1/00	12/5	No
Montross	0.06	No	Westmoreland County	No	1/01	12/5	No
Mount Jackson	0.15	No	Shenandoah County	No	1/96	1/31	No
Narrows	0.42	No	Giles County	No	...	12/5	No
New Market	0.15	No	Shenandoah County	No	1/02	6/5; 12/5	No
Newsoms	0.104	No	...	No	...	1/5	No
Occoquan	0.05	No	Prince William County	No	1/02	2/15	No
Onancock	0.434	No	Accomack County	No	1/02	12/5	No
Orange	0.18	No	Orange County	No	1/03	6/5; 12/5	No
Painter	0.04	No	Accomack County	No	7/02	12/6	No
Pamplin	0.20	No	Appomattox County	No	1/02	6/30	No
Parsley	0.27	No	Accomack County	No	1/03	12/5	No
Pearisburg	0.33	No	Every 4 to 6 years	No	1/99	3/15	No
Pembroke	0.30	No
Pennington Gap	0.25	No	Lee County	No	7/98	1/5	No
Phenix	0.08	No	Charlotte County	No	...	12/5	No
Pocahontas	0.45	No	Every six Years	No	7/00	12/5	No
Pound	0.40	No	Wise County	No	...	12/5	No
Purcellville	0.22	No	Loudoun County	No	1/03	6/5; 12/5	No
Remington	0.14	No	Every four years	No	1/02	3/5	No
Rich Creek	0.22	No	Every four years	No	1/99	12/5	No
Richlands	0.16	No	Tazewell County	No	1/00	12/31	Yes
Rocky Mount	0.12	No	Franklin County	No	1/00	2/28	No
Round Hill	0.24	No	Loudoun County	No	...	12/5	No
Rural Retreat	0.21	No	Every four years	No	1/02	1/5	No
Saint Paul	0.18	No	Wise County	No	1/03	12/5	Yes
Saltville	0.15	No	Smyth County	No	1/98	12/5	No
Saxis	0.10	No	Accomack County	No	...	12/15	No
Shenandoah	0.28	No	Page County	No	1/03	6/5; 12/5	No

... No response provided

^x Town of Front Royal levies: Downtown Business District, \$0.06.

^y Town of Marion levies: Downtown Special District Service, \$0.11.

Table 2.1 Real Property Tax, 2003 (continued)

Locality	Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
Towns (continued)							
Smithfield	0.23	No	Isle of Wight County	No	7/00	12/5	Yes
South Boston	0.19	No	Every six years	No	1/98	12/5	No
South Hill	0.30	No	Mecklenburg County	No	1/98	1/5	Yes
Stanley	0.16	No	Page County	No	1/02	6/5; 12/5	No
Stephens City	0.075	No	Frederick County	No	1/01	6/5; 12/5	No
Stony Creek	0.08	No	Sussex County	No	1/00	12/5	No
Strasburg	0.22	No	Shenandoah County	No	1/02	6/5; 12/5	No
Stuart	0.20	No	Patrick County	No	...	12/31	No
Surry	0.05	No	Surry County	No	...	12/5	No
Tangier	0.50	No	N/A	No	1/03	10/31	No
Tappahannock	0.13	No	Every six years	No	1/97	12/5	Yes
Tazewell	0.26	No	Tazewell County	No	1/99	12/5	No
The Plains	0.015	No	Fauquier County	No	...	3/15	No
Timberville	0.16	No	Rockingham County	No	1/02	12/31	No
Toms Brook	0.10	No	Shenandoah County	No	...	6/15; 12/15	No
Urbanna	0.25	No	Middlesex County	No	...	12/5	No
Victoria	0.15	No	Every six years	No	7/98	12/5	Yes
Vienna	0.275	No	Fairfax County	No	1/02	7/28; 12/5	No
Vinton	0.03	No	Every year	No	1/03	6/5; 12/5	Yes
Virgilina	0.10	No	Halifax County	No	N/A	12/5	No
Wachapreague	0.18	No	Accomack County	No	...	12/5	No
Wakefield	0.09	No	Every six years	No	1/00	2/5	No
Warrenton	0.03	No	Fauquier County	No	1/02	6/15; 12/15	Yes
Warsaw	0.08	No	Richmond County	No	1/03	12/5	Yes
Waverly	0.22	No	Sussex County	No	1/00	12/31	No
West Point	0.60	No	Every four years	No	1/01	8/5	No
Windsor	0.08	No	Isle of Wight County	No	1/02	12/5	No
Wise	0.245	No	Wise County	No	1/03	12/5	Yes
Woodstock	0.19	No	Every five years	No	1/01	6/5; 12/5	No
Wytheville	0.113	No	Every five years	No	1/97	12/15	No
Tax rates for towns:							
Unweighted mean	0.20						
Median	0.18						
First quartile	0.11						
Third quartile	0.25						
... No response provided							

Table 2.2
Real Property Effective True Tax Rate, 2000

Locality	Latest Reassessment	Number of Sales in Sample	Median Ratio (Percent)	Coefficient of Dispersion (Percent)	Nominal Tax Rate per \$100 of Assessed Value	Effective Tax Rate per \$100 of True Value
Cities (Note: All cities responded to this survey.)						
Alexandria	Annual	2,832	86.46	9.09	1.11	0.96
Bedford ^a	1999	84	94.58	11.66	0.76	0.72
Bristol	1997	282	81.80	21.98	1.10	0.90
Buena Vista ^a	1999	165	86.58	15.85	0.89	0.77
Charlottesville	Annual	424	96.46	11.06	1.11	1.07
Chesapeake	Annual	4,282	95.13	4.53	1.27	1.20
Clifton Forge ^a	1998	48	90.27	15.93	1.22	1.10
Colonial Heights	2000	227	88.64	7.35	1.20	1.06
Covington ^a	2000	59	90.91	12.05	0.71	0.65
Danville ^a	1999	493	86.17	12.47	0.81	0.70
Emporia	2000	60	94.88	26.35	0.84	0.80
Fairfax	Annual	455	85.06	10.48	1.01	0.86
Falls Church	Annual	250	85.49	16.98	1.10	0.94
Franklin ^a	1999	90	96.30	12.16	0.92	0.88
Fredericksburg ^a	2000	272	93.12	14.91	1.13	1.05
Galax	2000	130	85.98	19.75	0.76	0.65
Hampton ^a	Annual	1,562	94.39	7.55	1.25	1.18
Harrisonburg	1999	448	87.94	9.11	0.62	0.54
Hopewell	1999	241	89.65	13.02	1.14	1.02
Lexington ^a	1999	89	81.13	16.86	0.74	0.60
Lynchburg	1999	787	87.18	13.36	1.11	0.97
Manassas	Annual	745	89.20	6.95	1.24	1.11
Manassas Park	Annual	223	88.59	9.03	1.44	1.28
Martinsville	2000	127	90.53	10.75	0.94	0.85
Newport News ^a	Annual	487	94.00	6.23	1.24	1.17
Norfolk ^a	Annual	2,127	90.18	10.49	1.40	1.26
Norton	2000	20	89.04	19.46	0.70	0.62
Petersburg ^a	Annual	322	91.87	10.39	1.43	1.31
Poquoson ^a	1999	114	91.66	7.65	1.12	1.03
Portsmouth ^a	Annual	1,022	92.75	6.04	1.36	1.26
Radford	2000	160	89.39	11.58	0.63	0.56
Richmond	Annual	3,575	84.71	18.54	1.43	1.21
Roanoke	Annual	1,504	92.08	9.41	1.21	1.11
Salem	1999	272	83.94	10.95	1.18	0.99
Staunton	1999	380	90.06	11.54	1.00	0.90
Suffolk	Annual	903	89.76	15.30	1.05	0.94
Virginia Beach ^a	Annual	7,882	90.58	7.39	1.22	1.11
Waynesboro	1999	242	87.08	12.14	0.97	0.84
Williamsburg ^a	Annual	102	87.65	10.06	0.54	0.47
Winchester	1999	227	90.02	14.47	0.67	0.60
Effective tax rates for cities:						
Unweighted mean					1.04	0.93
Median					1.11	0.95
First quartile					0.83	0.76
Third quartile					1.22	1.11
Counties (Note: All counties responded to this survey.)						
Accomack	Annual	344	74.10	26.29	0.76	0.56
Albemarle	1999	1,678	86.85	9.74	0.76	0.66
Alleghany	1998	118	74.62	17.74	0.76	0.57
Amelia	2000	147	90.91	24.57	0.47	0.43
Amherst	1996	405	78.73	19.31	0.70	0.55
Appomattox	1996	196	70.27	23.80	0.80	0.56
Arlington	Annual	3,458	79.75	11.33	1.02	0.82
Augusta	1997	557	85.19	15.91	0.58	0.49
Bath	2000	98	93.15	27.15	0.50	0.47
Bedford	1999	1,517	90.00	17.36	0.67	0.60

^a Localities with fiscal year reassessments.

Table 2.2 Real Property Effective True Tax Rate, 2000 (continued)

Locality	Latest Reassessment	Number of Sales in Sample	Median Ratio (Percent)	Coefficient of Dispersion (Percent)	Nominal Tax Rate per \$100 of Assessed Value	Effective Tax Rate per \$100 of True Value
Counties (continued)						
Bland	1996	76	63.10	33.31	0.69	0.44
Botetourt	1998	466	88.84	11.76	0.70	0.62
Brunswick	2000	163	80.00	35.00	0.50	0.40
Buchanan	1995	129	83.93	38.78	0.59	0.50
Buckingham	1998	161	83.73	25.22	0.58	0.49
Campbell	1997	421	90.34	11.67	0.57	0.51
Caroline	1998	318	88.91	21.81	0.75	0.67
Carroll	1998	480	68.20	32.08	0.62	0.42
Charles City	1997	83	77.92	27.79	0.82	0.64
Charlotte	1997	125	83.85	31.71	0.65	0.55
Chesterfield	Annual	5,895	90.55	6.77	1.08	0.98
Clarke	1998	176	77.97	16.46	0.92	0.72
Craig	2000	78	83.16	21.62	0.58	0.48
Culpeper	1998	406	88.66	12.29	0.82	0.73
Cumberland	1998	137	86.54	25.00	0.76	0.66
Dickenson	2000	81	100.40	35.74	0.60	0.60
Dinwiddie	1997	249	81.46	25.33	0.79	0.64
Essex	1997	145	92.19	18.94	0.55	0.51
Fairfax	Annual	18,444	80.19	6.62	1.23	0.99
Fauquier	1998	825	82.13	13.48	1.06	0.87
Floyd	1995	223	64.80	28.49	0.70	0.45
Fluvanna	1998	347	83.78	15.83	0.68	0.57
Franklin	2000	500	91.14	16.28	0.55	0.50
Frederick	1997	549	99.49	10.88	0.64	0.64
Giles	1999	243	85.86	25.53	0.62	0.53
Gloucester	1998	391	90.09	11.50	0.92	0.83
Goochland	1997	349	77.71	23.71	0.90	0.70
Grayson	1998	357	74.80	27.79	0.54	0.40
Greene	1999	205	85.06	11.79	0.76	0.65
Greensville	1996	84	85.96	39.30	0.61	0.52
Halifax	1998	379	88.41	26.72	0.36	0.32
Hanover	Annual	1,358	86.06	10.77	0.83	0.71
Henrico	Annual	5,919	86.59	9.40	0.94	0.81
Henry	1997	330	80.89	16.44	0.60	0.49
Highland	2000	41	90.76	19.34	0.50	0.45
Isle of Wight ^a	1999	291	91.73	14.86	0.72	0.66
James City	Annual	1,022	90.22	8.94	0.87	0.78
King and Queen	1996	118	79.06	25.77	0.75	0.59
King George	1996	237	87.50	21.78	0.75	0.66
King William	1997	273	84.92	14.79	0.70	0.60
Lancaster	2000	305	91.70	24.02	0.53	0.49
Lee	1998	236	76.19	32.01	0.65	0.50
Loudoun	Annual	5,029	82.45	9.40	1.08	0.89
Louisa	1999	546	90.31	18.78	0.67	0.61
Lunenburg	1998	132	77.00	28.56	0.50	0.39
Madison	1996	119	81.20	12.73	0.72	0.58
Mathews	1999	146	85.23	14.00	0.73	0.62
Mecklenburg	1998	452	87.94	17.72	0.43	0.38
Middlesex	2000	303	89.92	16.54	0.52	0.47
Montgomery	1999	552	85.61	9.78	0.68	0.58
Nelson	1997	392	96.98	25.65	0.72	0.70
New Kent	2000	227	90.58	12.46	0.72	0.65
Northampton	1999	264	80.84	28.42	0.61	0.50
Northumberland	2000	300	90.97	20.48	0.56	0.51
Nottoway	2000	140	92.43	29.30	0.54	0.50
Orange	1998	233	90.59	10.21	0.72	0.65
Page	1997	326	85.28	28.47	0.74	0.63
Patrick	1997	114	80.21	21.96	0.58	0.47
Pittsylvania	1998	400	87.96	18.55	0.60	0.53
Powhatan	1998	344	86.44	18.43	0.87	0.75

^a Localities with fiscal year reassessments.

Table 2.2 Real Property Effective True Tax Rate, 2000 (continued)

Locality	Latest Reassessment	Number of Sales in Sample	Median Ratio (Percent)	Coefficient of Dispersion (Percent)	Nominal Tax Rate per \$100 of Assessed Value	Effective Tax Rate per \$100 of True Value
Counties (continued)						
Prince Edward	1997	176	83.27	19.93	0.59	0.49
Prince George	Annual	254	89.19	16.85	0.90	0.80
Prince William	Annual	6,153	88.96	7.42	1.34	1.19
Pulaski	1998	369	79.05	17.68	0.62	0.49
Rappahannock	1998	139	82.33	22.64	0.90	0.74
Richmond	1997	106	81.79	31.13	0.50	0.41
Roanoke	Annual	1,252	90.40	5.96	1.15	1.04
Rockbridge	1996	191	74.25	21.48	0.63	0.47
Rockingham	1998	1,007	88.11	10.82	0.71	0.63
Russell	1995	250	75.00	33.85	0.64	0.48
Scott	1998	531	80.12	30.87	0.73	0.58
Shenandoah	1996	718	89.95	19.24	0.61	0.55
Smyth	1998	420	85.50	23.73	0.70	0.60
Southampton	2000	165	93.07	21.07	0.60	0.56
Spotsylvania	2000	1,841	89.80	9.80	1.02	0.92
Stafford	2000	1,389	89.15	7.32	1.18	1.05
Surry	1999	75	86.04	18.94	0.75	0.65
Sussex	2000	112	86.64	43.67	0.60	0.52
Tazewell	2000	344	92.28	19.00	0.56	0.52
Warren	1997	670	84.94	16.46	0.83	0.70
Washington	1997	350	80.00	17.24	0.66	0.52
Westmoreland	1995	370	89.06	25.91	0.61	0.54
Wise	1997	244	90.83	30.77	0.52	0.47
Wythe	1997	250	71.11	27.21	0.71	0.50
York	2000	863	96.16	5.31	0.86	0.83
Effective tax rates for counties:						
Unweighted mean					0.71	0.61
Median					0.70	0.57
First quartile					0.60	0.50
Third quartile					0.78	0.66
Effective tax rates for cities and counties:						
Weighted mean					1.04 ^b	0.89 ^b
Unweighted mean					0.81	0.70
Median					0.74	0.64
First quartile					0.62	0.52
Third quartile					0.99	0.86

^b Computed by the Virginia Department of Taxation. The nominal rate for cities and counties was obtained by dividing the total local real estate levies by the total taxable real estate value of all counties and cities. The effective rate for the cities and counties was computed by multiplying the total fair market value of all counties and cities by the state nominal tax rate and then dividing by the total true value of real estate for the state. All other measures of central tendency were compiled by the Cooper Center.

Source: Virginia Department of Taxation, *The 2000 Assessment/Sales Ratio Study* (Richmond, Revised, August 2002). Table 1 (pp. 8-11), Table 3 (pp.20-23), and p. 34.