

## Section 9

# Tangible Personal Property Tax, 2004

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Cities, counties, and towns may levy a tax on the tangible personal property of businesses and individuals pursuant to the *Code of Virginia*, §§ 58.1-3500 through 58.1-3521. Included in this category are such items as motor vehicles, business furniture and fixtures, farming equipment, and a variety of motorized vehicles, including boats, recreational vehicles, campers, and trailers. Localities may elect to prorate the taxes on motor vehicles, trailers and boats which have acquired a situs within a locality after the tax day for the balance of the tax year. The proration must be on a monthly basis with a period of more than a half a month counted as a full month and a period of less than half a month not counted. The local ordinance also applies to items that lose their situs after tax day (§ 58.1-3516).

Under § 58.1-3504 of the *Code of Virginia*, localities may elect to exempt household goods and personal effects from taxation; under § 58.1-3505 of the *Code*, they may also exempt certain farm animals, products, and machinery. In addition, according to § 58.1-3506 of the *Code*, the following categories are segregated as separate classes of tangible personal property under the condition that the tax rate on these items may not exceed that levied on other classifications of tangible personal property: boats or watercraft weighing five tons or more; certain aircraft; antique automobiles; certain heavy construction machinery; certain computer hardware; privately owned pleasure boats and watercraft used for recreational purposes only; motor vehicles specially equipped to provide transportation for physically handicapped individuals; privately owned vans with a seating capacity for twelve or more used exclusively for a ride-sharing arrangement; motor vehicles owned by a nonprofit organization and used to deliver meals to homebound persons or to provide transportation to senior or handicapped citizens; privately owned camping trailers and motor homes, as defined in § 46.2-100 of the *Code*, which are used for recreational purposes only; and motor vehicles owned by members or auxiliary members of a volunteer rescue squad or volunteer fire department. Section 58.1-3506 provides for the segregation of motor vehicles owned or leased by a motor carrier into a separate classification of personal property.

Furthermore, the *Code of Virginia* provides that all vehicles without motor power that are used or designed to be used as manufactured homes are segregated as separate classes of tangible personal property. This is conditional upon the assessment ratio and the tax being the same as those applicable to real property [§ 58.1-3506, Subdivision A 8, and § 58.1-3506, Clause (iii), Subsection B]. In addition, tangible personal property used in research and development of businesses and certain energy conversion equipment used in manufacturing are segregated as separate classes of tangible personal property. This is conditional upon the assessment ratio and the tax not exceeding that applicable to machinery and tools (§ 58.1-3506 of the *Code*).

Residents are allowed to question the appropriateness of any specific tax through proper channels. In the last year, the application for review process was begun in 34 localities and final local determinations were reached in 3 localities.

### MOTOR VEHICLE TAX

Historically, the most important tangible personal property category has been motor vehicles. This tax is often called the “car tax,” even though it covers sport utility vehicles, pickup and panel trucks, minivans, and motorcycles as well. In an earlier survey for fiscal year 1995, localities were asked to provide the percentage of personal property taxes coming from motor vehicles. The unweighted average percentages for cities, counties, and towns were 70 percent, 77 percent, and 88 percent, respectively (For more information, please refer to the Cooper Center’s *1995 Tax Rates, Virginia’s Cities, Counties, and Selected Towns*, Section 9.1).

The Personal Property Tax Relief Act of 1998 (see § 58.1-3524) immediately eliminated the tangible personal property tax imposed on vehicles valued at \$1,000 or less. For passenger cars, pickup or panel trucks, and motorcycles owned or leased by natural persons and used for non-business purposes that are valued over \$1,000, the tax is eliminated on the first \$20,000 of value over a five year period. Twelve and one-half percent of the tax was eliminated in tax year 1998, 27.5 percent in 1999, 47.5 percent in 2000 and 70 percent in 2001. One hundred percent was slated to be eliminated in 2002 and thereafter, but this final step was reversed as part of the solution to Virginia’s budget crisis in 2003. Instead, a

special session of the House and Senate determined that the state would freeze what it was giving to localities at \$950 million annually to localities as reimbursement for the personal property tax relief provided by each locality. Beginning tax year 2006, each locality's percentage share from the state will be based upon its actual share of the state reimbursements from tax year 2005. Each locality receiving a state reimbursement will have to reduce its rate on the first \$20,000 value so that the sum of tax revenue and the reimbursement is approximately equal to what it would have been without any rate reduction.

Since 1997, 24 counties, one city, and 10 towns have raised their effective tax rate on motor vehicles. They are the counties of Alleghany, Amelia, Amherst, Buckingham, Campbell, Cumberland, Giles, Grayson, Halifax, Henry, Highland, King & Queen, King William, Lee, Louisa, Mathews, Mecklenburg, Page, Patrick, Pulaski, Rappahannock, Rockbridge, Scott, and Wythe, the City of Radford, and the towns of Brodnax, Chase City, Coeburn, Colonial Beach, Fries, Independence, Iron Gate, Monterey, Saxis, and Toms Brook. In contrast, Charles City County and the towns of Damascus, Drakes Branch, Glade Spring, Gordonsville, Haysi, Stuart, and Warrenton have reduced their effective rates. Regardless of these changes, the state continues to make reimbursements based on 1997 effective rates as provided by the PPTRA.

Vehicle assessed values are based on published market guides. For valuation of automobiles, all localities use the National Automobile Dealers' Association's *Official Used Car Guide* (N.A.D.A.) as their *primary* valuation guide for cars and sport utility vehicles. When a vehicle is not listed in the primary guide, the locality obtains values from some other source. All cities and counties in Virginia levy this tax on motor vehicles.

Any comparison of personal property tax rates across localities is misleading if differences in the source of assessment value are not considered. Thus, the effective tax rates must be standardized by using alternative valuations for a specified make of automobile. To do this, an adjusted effective tax rate was calculated for each locality based on the NADA retail value of a 2003 Toyota Camry LE four-door sedan with a four-cylinder engine. In recent years, the Camry has been the best selling car in the U.S. The base data, summarized in the table below, were obtained from NADA's *Official Used Car Guide*.

Concept	NADA Value (\$)	% of NADA Retail Value
Retail value (RV)	17,000	100
Trade-in value (TV)	14,525	85
Loan value (LV)	13,075	77

Source: National Automobile Dealers Association, *Official Used Car Guide* (January 2004).

The adjusted effective tax rate is found by multiplying the nominal tax rate by the percent of retail value and the assessment ratio. For those localities using the retail value and assessing at 100 percent, the nominal and adjusted effective tax rates are the same.

Summary figures for the adjusted effective tax rate per \$100 are provided at the end of each section in **Table 9.1**. For cities, the median rate was \$2.89. The first and third quartile measures were \$2.48 and \$3.25, respectively. The maximum tax applied was \$4.04 (Alexandria) and the minimum effective rate, \$1.39 (Bristol).

County summary figures are consistently lower than the city figures. For the counties, the median rate was \$2.45. The first and third quartiles were \$1.73 and \$2.95. Fairfax charged the highest tax at \$3.88 per \$100, while the minimum rate was \$0.17, charged by Bath County.

For towns, the median measure was \$0.50. The first and third quartiles were \$0.35 and \$0.78, respectively. A maximum rate of \$2.58 was charged by Clifton Forge. In contrast, Kilmarnock charged \$0.06. Besides the effective tax rate, Table 9.1 also provides data on the assessment value concept, the nominal tax rate, the percent of retail value, the assessment ratio, and information about tax relief for the elderly and the disabled. Data are provided for all cities and counties and for the 128 towns that reported imposing the tangible personal property tax on motor vehicles.

The assessment value is important because it provides an estimate of the percent of retail value the locality will assign to the automobile when determining the effective tax rate discussed earlier. The assessment value used varied among localities. Among the cities it was split between loan value (19) and trade-in value (16), with four cities using retail value. A majority of counties (59) used loan value. Twenty-one used trade-in value, and fifteen used retail value. Since many towns used the same concept as their respective counties a tally is not shown for them.

Localities incorporate an assessment ratio in helping establish an effective tax rate. Most cities and counties used a 100 percent ratio of whatever value concept they adopted. Thus, 34 cities used 100 percent while five used fractional assessments ranging from 30 to 90 percent. Similarly, the majority of counties (82) assessed at 100 percent. The remaining 13 counties used fractional assessments ranging from 20 to 85 percent.

Most cities and counties did not provide special personal property tax relief for the elderly or disabled. Only 5 cities and 13 counties provided relief for the elderly and only 6 cities and 17 counties for the disabled.

Information on nominal tax rates of towns that did not respond to the survey can be found in the Virginia Department of Taxation's publication, *Local Tax Rates: Tax Year 2002*.<sup>1</sup> The rates in the Virginia Department of Taxation's publication are for the 2002 tax year; this is the most recent information available for towns that did not respond to the Cooper Center survey.

<sup>1</sup> See <[http://www.tax.state.va.us/Web\\_PDFs/LocalRatesSurvey - 2002.pdf](http://www.tax.state.va.us/Web_PDFs/LocalRatesSurvey - 2002.pdf)>

## PROPERTY TAX TABLE SUMMARY

**Table 9.2** provides the personal property tax due date(s), the effective date of assessment, options for payment of the personal property tax, and categories of vehicles for which proration is offered. In the survey, it was determined that 28 cities, 72 counties, and 120 towns collected the tax once a year, while 11 cities, 23 counties, and 7 towns collected it semi-annually. The most common due dates for payment of the tax were June 5 and December 5. Also, localities predominantly indicated January 1 as the effective date of assessment. Of the localities that reported imposing personal property tax on motor vehicles, 15 cities, 32 counties, and 16 towns offered options for the payment of the tax. The most common payment alternative provided by local governments is the option for taxpayers to prepay their balance at any time during the calendar year before the due date. Moreover, 23 cities, 28 counties, and 22 towns offered proration for personal property tax on specific categories of motor vehicles. Though the term motor vehicle applies to all automotive vehicles with rubber tires for use on roadways, many localities used different definitions for the term. For more detailed definitions of the categories for which proration is offered, please contact the individual localities, based on the listing in Appendix B.

**Table 9.3** gives the pricing guide and the value used, the nominal tax rate and the depreciation schedule, if any, for large trucks, two tons and over.

**Table 9.4** shows tangible personal property taxes on heavy tools and machinery, computers, and generating equipment for business use for cities, counties, and 49 reporting towns. The table below summarizes how many localities imposed each tax in Table 9.4.

Item	Number of Localities Imposing Tax		
	Cities	Counties	Towns
Heavy tools and machinery	38	92	27
Computer hardware	39	93	22
Generating equipment	21	51	9

**Table 9.5** gives tax rates on research and development and on business furniture and fixtures for cities, counties, and 14 respondent towns. The table below shows how many localities reported having each of taxes listed in Table 9.5.

Item	Number of Localities Imposing Tax		
	Cities	Counties	Towns
Research and development	24	56	10
Furniture and fixtures	39	91	9

**Table 9.6** gives tax rates on farm equipment, livestock, and household goods for cities, counties, and 14 respondent towns. The table below shows how many localities reported having each of taxes listed in Table 9.6.

Item	Number of Localities Imposing Tax		
	Cities	Counties	Towns
Livestock	4	16	1
Farm equipment	8	34	9
Household goods	0	1	1

**Table 9.7** gives tax rates on boats and aircraft for cities, counties, and 65 respondent towns. The table below shows how many localities reported having each of taxes listed in Table 9.7.

Item	Number of Localities Imposing Tax		
	Cities	Counties	Towns
Boats over five tons	33	78	39
Pleasure boats	34	87	43
Aircraft	19	79	20

**Table 9.8** gives tax rates on antique motor vehicles, recreational vehicles, and mobile homes for cities, counties, and 95 respondent towns. The table below shows how many localities reported having each of taxes listed in Table 9.8.

Item	Number of Localities Imposing Tax		
	Cities	Counties	Towns
Antique motor vehicles	15	47	30
Recreational vehicles	35	83	38
Mobile homes	30	83	57



**Table 9.1  
Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2004**

Locality	Assessment Value Concept	Tax Rate (\$ per \$100)	Percent of Retail Value	Assessment Ratio (%)	Effective Rate (\$ per \$100)	Tax Relief for:	
						Elderly	Disabled
<b>Cities</b> (All cities responded to this survey.)							
Alexandria <sup>a</sup>	TV	4.75	85	100	4.04	Yes	Yes
Bedford	TV	1.80	85	100	1.53	No	No
Bristol	LV	6.00	77	30	1.39	No	No
Buena Vista	TV	4.75	85	100	4.04	No	No
Charlottesville	LV	4.20	77	100	3.23	No	No
Chesapeake <sup>b</sup>	LV	4.08	77	100	3.14	No	No
Colonial Heights	LV	3.50	77	100	2.70	No	No
Covington	RV	5.60	100	45	2.52	No	No
Danville	TV	3.00	85	100	2.55	No	No
Emporia	LV	5.00	77	100	3.85	No	No
Fairfax	TV	3.29	85	100	2.80	No	No
Falls Church	TV	4.71	85	100	4.00	Yes	Yes
Franklin	TV	4.50	85	100	3.83	No	No
Fredericksburg	RV	2.99	100	90	2.69	No	No
Galax	LV	1.42	100	100	1.42	No	No
Hampton	LV	4.25	77	100	3.27	No	No
Harrisonburg	TV	2.00	85	100	1.70	No	No
Hopewell	LV	3.05	77	100	2.35	No	No
Lexington	TV	3.95	85	100	3.36	No	No
Lynchburg	TV	3.80	85	100	3.23	No	No
Manassas	TV	3.05	85	100	2.59	Yes	Yes
Manassas Park	TV	3.50	85	100	2.98	No	No
Martinsville	LV	2.30	77	80	1.42	No	No
Newport News	LV	4.15	77	100	3.20	Yes	Yes
Norfolk	LV	4.00	77	100	3.08	No	No
Norton	TV	1.85	85	100	1.57	No	No
Petersburg	LV	4.30	77	100	3.31	No	No
Poquoson	LV	3.85	77	100	2.96	No	No
Portsmouth	LV	4.35	77	100	3.35	No	No
Radford	TV	2.44	85	100	2.07	No	No
Richmond	TV	3.70	85	100	3.15	No	No
Roanoke	LV	3.45	77	100	2.66	No	No
Salem	LV	3.20	77	100	2.46	No	No
Staunton	RV	2.00	100	100	2.00	No	No
Suffolk	LV	4.25	77	100	3.27	No	No
Virginia Beach	LV <sup>c</sup>	3.70	78	100	2.89	Yes	Yes
Waynesboro	RV	5.00	100	50	2.50	No	No
Williamsburg	LV	3.50	77	100	2.70	No	Yes
Winchester	TV	3.50	85	100	2.98	No	No
City adjusted effective tax rates (\$ per \$100):							
Median					2.89		
First quartile					2.48		
Third quartile					3.25		
Maximum					4.04		
Minimum					1.39		
<b>Counties</b> (All counties responded to the survey.)							
Accomack	LV	Dist. 2 @ 3.24	77	100	2.49	No	No
		Dist. 3 @ 3.26	77	100	2.51	No	No
		Dist. 4&5 @ 3.22	77	100	2.48	No	No
		Dist. 6 @ 3.13	77	100	2.41	No	No
			77	100	2.41	No	No
Albemarle	LV	4.28	77	100	3.30	No	No
Alleghany	LV	5.95	77	50	2.29	No	No
Amelia	LV	3.50	77	100	2.70	No	No
Amherst	LV	3.25	77	100	2.50	No	No

Note: See last page of Table 9.1 for key to abbreviations. Percent of retail value is based on ratio of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.

<sup>a</sup> The City of Alexandria uses the Manufacturer's Suggested Retail Price (95%) as an alternative valuation method.

<sup>b</sup> The City of Chesapeake added \$0.08 for Mosquito Control.

<sup>c</sup> The City of Virginia Beach uses average financial value and average loan value.

**Table 9.1** Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2004 (continued)

Locality	Assessment Value Concept	Tax Rate (\$ per \$100)	Percent of		Effective Rate (\$ per \$100)	Tax Relief for:	
			Retail Value	Assessment Ratio (%)		Elderly	Disabled
<b>Counties</b> (continued)							
Appomattox	RV	3.50	100	50	1.75	No	No
Arlington <sup>d</sup>	LV	4.40	77	100	3.39	No	No
Augusta	LV	1.90	77	100	1.46	No	No
Bath <sup>e</sup>	TV	0.20	85	100	0.17	No	No
Bedford	RV	8.50	100	20	1.70	No	No
Bland	LV	2.29	77	100	1.76	No	No
Botetourt	LV	2.55	77	100	1.96	No	No
Brunswick	LV	3.40	77	100	2.62	No	No
Buchanan	LV	1.95	77	100	1.50	No	No
Buckingham	LV	4.05	77	100	3.12	No	No
Campbell	RV	3.85	100	50	1.93	No	No
Caroline	RV	6.25	100	40	2.50	No	No
Carroll	LV	1.30	77	100	1.00	No	No
Charles City	LV	3.40	77	85	2.23	No	No
Charlotte	TV	2.00	85	100	1.70	No	No
Chesterfield	LV	3.60	77	100	2.77	Yes	Yes
Clarke	TV	4.00	85	100	3.40	No	No
Craig	LV	3.00	77	100	2.31	No	No
Culpeper	TV	2.50	85	100	2.13	No	No
Cumberland	TV	4.50	85	100	3.83	No	No
Dickenson	LV	1.59	77	100	1.22	No	No
Dinwiddie	LV	4.90	77	100	3.77	Yes	Yes
Essex	LV	3.50	77	100	2.70	No	No
Fairfax	TV	4.57	85	100	3.88	Yes	Yes
Fauquier	LV	4.65	77	100	3.58	No	No
Floyd	LV	2.70	77	100	2.08	No	No
Fluvanna	TV	3.70	85	100	3.15	No	No
Franklin	LV	1.67	77	100	1.29	No	No
Frederick	TV	4.20	85	100	3.57	No	No
Giles	RV	1.85	100	100	1.85	No	No
Gloucester	RV	4.00	100	50	2.00	No	No
Goochland	LV	4.00	77	100	3.08	No	No
Grayson	LV	1.60	77	100	1.23	No	No
Greene	LV	4.45	77	100	3.43	No	No
Greensville	TV	4.50	85	100	3.83	No	No
Halifax	RV	2.00	100	100	2.00	No	No
Hanover	LV	3.64	77	100	2.80	No	No
Henrico	LV	3.50	77	100	2.70	No	No
Henry	LV	1.48	77	100	1.14	No	No
Highland	RV	1.50	100	100	1.50	No	No
Isle of Wight	LV	4.40	77	100	3.39	No	Yes
James City	LV	4.00	77	100	3.08	No	Yes
King & Queen	LV	3.94	77	100	3.03	No	No
King George	TV	3.10	85	100	2.64	No	No
King William	LV	3.55	77	100	2.73	No	No
Lancaster	RV	1.52	100	100	1.52	No	No
Lee	TV	1.41	85	100	1.20	No	No
Loudoun	LV	4.20	77	100	3.23	Yes	Yes
Louisa	TV	1.90	85	100	1.62	No	No
Lunenburg	TV	3.50	85	100	2.98	No	No
Madison	RV	8.70	100	20	1.74	No	No
Mathews	TV	3.60	100	100	3.60	No	Yes
Mecklenburg	LV	3.10	77	100	2.39	No	No
Middlesex	RV	3.50	100	35	1.23	No	No
Montgomery	LV	2.45	77	100	1.89	Yes	Yes

Note: See last page of Table 9.1 for key to abbreviations. Percent of retail value is based on ratio of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.

<sup>d</sup> Arlington County uses loan values for cars and finance values for trucks.

<sup>e</sup> Bath County uses the DMV pricing list as an alternative valuation method.

**Table 9.1** Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2004 (continued)

Locality	Assessment Value Concept	Tax Rate (\$ per \$100)	Percent of		Effective Rate (\$ per \$100)	Tax Relief for:	
			Retail Value	Assessment Ratio (%)		Elderly	Disabled
<b>Counties</b> (continued)							
Nelson	TV	2.95	85	100	2.51	No	No
New Kent	LV	3.75	77	100	2.89	No	Yes
Northampton	LV	4.10	77	100	3.16	No	No
Northumberland	RV	3.60	100	40	1.44	No	No
Nottoway	LV	3.15	77	100	2.43	No	No
Orange	RV	2.20	100	100	2.20	Yes	Yes
Page	LV	3.00	77	100	2.31	Yes	Yes
Patrick	TV	1.46	85	100	1.24	No	No
Pittsylvania	TV	7.25	85	30	1.85	No	No
Powhatan	LV	3.60	77	100	2.77	No	No
Prince Edward	LV	3.20	77	100	2.46	No	No
Prince George	LV	4.00	77	100	3.08	No	No
Prince William	TV	3.70	85	100	3.15	Yes	Yes
Pulaski	TV	2.00	85	100	1.70	No	No
Rappahannock	LV	3.20	77	100	2.46	No	No
Richmond	LV	3.50	77	100	2.70	No	No
Roanoke	LV	3.50	77	100	2.70	No	No
Rockbridge	LV	3.75	77	100	2.89	No	No
Rockingham	LV	2.80	77	100	2.16	Yes	Yes
Russell	LV	1.45	77	100	1.12	No	No
Scott	LV	1.40	77	100	1.08	No	No
Shenandoah	TV	2.86	85	100	2.43	No	No
Smyth	LV	2.25	77	100	1.73	No	No
Southampton	LV	4.00	77	100	3.08	No	Yes
Spotsylvania	RV	5.00	100	50	2.50	No	Yes
Stafford	RV	5.49	100	40	2.20	No	No
Surry	LV	3.50	77	100	2.70	No	No
Sussex	LV	4.85	77	100	3.73	No	No
Tazewell	LV	2.00	77	100	1.54	Yes	No
Warren	TV	3.15	85	100	2.68	Yes	Yes
Washington	LV	1.55	77	100	1.19	No	No
Westmoreland	LV	2.50	77	100	1.93	No	No
Wise	LV	1.49	77	100	1.15	Yes	Yes
Wythe	LV	2.08	77	100	1.60	No	No
York	LV	4.00	77	100	3.08	Yes	Yes
County adjusted effective tax rates (\$ per \$100):							
Median					2.45		
First quartile					1.73		
Third quartile					2.95		
Maximum					3.88		
Minimum					0.17		
City and county adjusted effective tax rates (\$ per \$100):							
Median					2.51		
First quartile					1.85		
Third quartile					3.08		
Maximum					4.04		
Minimum					0.17		
<b>Towns</b> (Towns that answered "not applicable" for all items are in this table are excluded. For a listing of respondents and non-respondents, see Appendix B.)							
Abingdon	†	0.55	77	100	0.42	No	No
Accomac	†	0.10	77	100	0.08	No	No
Alberta	†	1.90	77	100	1.46	No	No
Altavista	†	2.00	100	50	1.00	No	No
Amherst	†	0.35	77	100	0.27	No	No

Note: See last page of Table 9.1 for key to abbreviations. Percent of retail value is based on ratio of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.

† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective counties.

**Table 9.1** Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2004 (continued)

Locality	Assessment Value Concept	Tax Rate (\$ per \$100)	Percent of		Effective Rate (\$ per \$100)	Tax Relief for:	
			Retail Value	Assessment Ratio (%)		Elderly	Disabled
<b>Towns (continued)</b>							
Appomattox	RV	0.55	100	50	0.28	No	No
Ashland	†	0.77	77	100	0.59	No	No
Berryville	†	1.00	85	100	0.85	No	No
Big Stone Gap	†	0.62	77	100	0.48	No	No
Blackstone	†	0.65	77	100	0.50	No	No
Bluefield	†	0.60	77	100	0.46	No	No
Boones Mill	RV	0.40	100	100	0.40	No	No
Bowling Green	RV	1.20	100	40	0.48	No	No
Boyce	†	0.60	85	100	0.51	No	No
Boydton	†	0.88	77	100	0.68	No	No
Branchville	†	0.61	77	100	0.47	No	No
Bridgewater	†	0.75	77	100	0.58	No	No
Broadway	†	0.51	77	100	0.39	No	No
Brodnax	†	1.70	77	100	1.31	No	No
Brookneal	†	1.70	100	100	1.70	No	No
Buchanan	†	0.32	77	100	0.25	No	No
Burkeville	†	0.66	77	100	0.51	No	No
Cape Charles	†	2.00	77	100	1.54	No	No
Capron	†	1.00	77	100	0.77	No	No
Cedar Bluff	†	0.35	77	100	0.27	No	No
Chase City	†	1.14	77	100	0.88	No	No
Chatham	†	3.36	85	30	0.86	No	No
Chilhowie	LV	0.20	77	100	0.15	No	No
Chincoteague	†	0.85	77	100	0.65	No	No
Christiansburg	†	0.45	77	100	0.35	Yes	Yes
Claremont	†	0.60	100	100	0.60	No	No
Clarksville	LV	1.31	77	100	1.01	No	No
Cleveland	†	0.50	77	100	0.39	No	No
Clifton Forge	LV	6.70	77	50	2.58	No	No
Clintwood	LV	0.30	77	100	0.23	Yes	Yes
Coeburn	†	0.40	77	100	0.31	No	No
Colonial Beach	†	3.20	77	100	2.46	No	No
Courtland	†	1.14	77	100	0.88	No	No
Crewe	†	1.00	77	100	0.77	No	No
Culpeper	TV	0.80	85	100	0.68	No	No
Damascus	†	0.54	77	100	0.42	No	No
Dillwyn	†	0.28	77	100	0.22	No	No
Drakes Branch	†	0.37	85	100	0.31	No	No
Dublin	TV	0.50	85	100	0.43	No	No
Eastville	†	0.25	77	100	0.19	No	No
Edinburg	†	0.75	85	100	0.64	No	No
Exmore	†	0.45	77	100	0.35	No	No
Farmville	†	1.50	77	100	1.16	No	No
Floyd	†	0.25	77	100	1.19	No	No
Fries	†	1.75	77	100	1.35	No	No
Front Royal	TV	0.60	85	100	0.51	No	No
Glade Spring	†	0.20	77	100	0.15	No	No
Glasgow	LV	0.85	77	100	0.65	No	No
Glen Lyn	†	1.00	100	100	1.00	No	No
Gordonsville	†	0.80	100	100	0.80	No	No
Gretna	†	1.50	85	30	0.38	No	No
Grundy	†	0.50	77	100	0.39	No	No
Hallwood	†	0.45	77	100	0.35	No	No
Hamilton	†	1.10	77	100	0.85	No	No
Haymarket	†	0.60	85	100	0.51	No	No

Note: See last page of Table 9.1 for key to abbreviations. Percent of retail value is based on ratio of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.

† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective counties. For towns located in more than one county the assessment was done by the following: Brodnax (Brunswick and Mecklenburg).

**Table 9.1** Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2004 (continued)

Locality	Assessment Value Concept	Tax Rate (\$ per \$100)	Percent of		Effective Rate (\$ per \$100)	Tax Relief for:	
			Retail Value	Assessment Ratio (%)		Elderly	Disabled
<b>Towns (continued)</b>							
Haysi	LV	0.15	77	100	0.12	No	No
Hillsville	LV	0.70	77	100	0.54	No	No
Hurt	†	2.50	85	100	2.13	No	No
Independence	†	0.63	77	100	0.49	No	No
Iron Gate	†	1.00	77	50	0.39	No	No
Ivor	†	0.50	77	100	0.39	No	No
Jonesville	TV	0.25	85	100	0.21	No	No
Keller	†	1.00	77	100	0.77	No	No
Kenbridge	†	1.25	85	100	1.06	No	No
Keysville	†	0.60	85	100	0.51	No	No
Kilmarnock	†	0.16	100	40	0.06	No	No
La Crosse	LV	0.44	77	100	0.34	No	No
Lawrenceville	†	1.80	77	100	1.39	No	No
Lebanon	WV	0.50	77	100	0.39	No	No
Leesburg	†	1.00	77	100	0.77	Yes	Yes
Louisa	†	0.71	85	100	0.60	No	No
Luray	LV	0.40	77	100	0.31	No	No
Marion	LV	0.29	77	100	0.22	No	No
Middleburg	†	1.00	77	100	0.77	No	No
Middletown	†	1.25	85	100	1.06	No	No
Mineral	†	0.44	85	100	0.37	No	No
Monterey	†	0.35	100	100	0.35	No	No
Mount Jackson	†	0.75	85	100	0.64	No	No
Narrows	†	0.938	100	25	0.23	No	No
New Castle	†	0.13	77	100	0.10	No	No
New Market	TV	0.80	85	100	0.68	Yes	Yes
Onancock	†	2.00	77	100	1.54	No	No
Onley	†	0.15	77	100	0.12	No	No
Orange	†	0.60	100	100	0.60	No	No
Pamplin	†	1.00	100	50	0.50	No	No
Pearisburg	RV	0.938	100	100	0.94	No	No
Pennington Gap	†	0.25	85	100	0.21	No	No
Pound	†	0.44	77	100	0.34	No	No
Pulaski	†	0.74	85	100	0.63	No	No
Remington	LV	1.10	77	100	0.85	No	No
Rich Creek	†	2.50	100	25	0.63	No	No
Rocky Mount	†	0.51	77	100	0.39	No	No
Round Hill	†	1.15	77	100	0.89	No	No
Rural Retreat	TV	0.45	87	100	0.39	No	No
Saint Paul	†	0.31	77	100	0.24	No	No
Saltville	†	0.50	77	100	0.39	No	No
Saxis	†	0.27	77	100	0.21	No	No
Shenandoah	†	0.33	77	100	0.25	No	No
Smithfield	†	1.00	77	100	0.77	No	Yes
South Boston	RV	1.42	100	100	1.42	No	No
South Hill	†	1.05	77	100	0.81	No	No
Stanley	†	0.45	77	100	0.35	No	No
Stephens City	†	1.00	85	100	0.85	No	No
Stony Creek	LV	0.60	77	100	0.46	No	No
Strasburg	†	1.11	85	100	0.94	No	No
Stuart	†	0.33	85	100	0.28	No	No
Surry	†	0.60	77	100	0.46	No	No
Tappahannock	LV	1.25	77	100	0.96	No	No
Tazewell	†	0.50	77	100	0.39	No	No
The Plains	†	0.50	77	100	0.39	No	No

Note: See last page of Table 9.1 for key to abbreviations. Percent of retail value is based on ratio of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.

† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective counties. For towns located in more than one county the assessment was done by the following: Kilmarnock (Lancaster), Pamplin (Prince Edward), and Saltville (Smyth).

**Table 9.1** Tangible Personal Property Tax for Automobiles and Trucks of Less than Two Tons, 2004 (continued)

Locality	Assessment Value Concept	Tax Rate (\$ per \$100)	Percent of Retail Value	Assessment Ratio (%)	Effective Rate (\$ per \$100)	Tax Relief for:	
						Elderly	Disabled
<b>Towns (continued)</b>							
Timberville	†	0.30	77	100	0.23	No	No
Toms Brook	†	0.50	85	100	0.43	No	No
Urbanna	†	0.65	100	100	0.65	No	No
Victoria	TV	0.98	85	100	0.83	No	No
Vinton	†	1.00	77	100	0.77	No	No
Wakefield	†	0.86	77	100	0.66	No	No
Warrenton	†	1.00	77	100	0.77	No	No
Warsaw	†	0.60	77	100	0.46	No	No
Waverly	†	1.85	77	100	1.42	No	No
Windsor	†	0.50	77	100	0.39	No	No
Wise	LV	0.53	77	100	0.41	No	No
Woodstock	†	0.90	85	100	0.77	No	No
Wytheville	LV	0.28	85	100	0.24	No	No

Towns adjusted effective tax rate (\$ per \$100):

Median	0.50
First quartile	0.35
Third quartile	0.78
Maximum	2.58
Minimum	0.06

Key to abbreviations:

LV: Loan value      RV: Retail value      TV: Trade-in value      WV: Wholesale value

Note: Percent of retail value is based on ratio of RV, LV, or TV to RV for a typical car. See text of Section 9 for an explanation.

† Assessment done by the county in which the town is located. See Appendix B for listing of towns with their respective counties.

**Table 9.2  
Tangible Personal Property Tax on Motor Vehicles, Payment and Assessment Schedules, 2004**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered
<b>Cities</b> (Note: All cities responded to the survey.)				
Alexandria	10/5	1/1	Yes	All but MH
Bedford	12/5	1/1	No	None
Bristol	12/5	1/1	No	None
Buena Vista	6/5; 12/5	1/1	No	None
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	None
Covington	6/5; 12/5	1/1	Yes	None
Danville	6/5; 12/5	1/1	Yes	All but MH
Emporia	7/1	1/1	No	MV, MC, T
Fairfax	10/5	1/1	No	BMV, MC, MV, T, RV
Falls Church	10/5	1/1	Yes <sup>a</sup>	All but MH
Franklin	12/5	1/1	No	All but MH
Fredericksburg	5/15; 11/15	1/1	Yes <sup>b</sup>	None
Galax	12/5	1/1	Yes <sup>c</sup>	None
Hampton	6/5; 12/5	1/1	Yes	All
Harrisonburg	12/5	1/1	No	None
Hopewell	12/5	1/1	No	All
Lexington	6/5; 12/5	1/1	No	All but B
Lynchburg	11/15	1/1	Yes	All but MH
Manassas	10/5	1/1	No	None
Manassas Park	10/5	1/1	Yes	None
Martinsville	12/5	1/1	No	None
Newport News	6/5; 12/5	1/1	No	All but BMV
Norfolk	6/5	1/1	No	All but B, MH
Norton	12/5	1/1	No	None
Petersburg	6/10	1/1	No	All but MH
Poquoson	6/5; 12/5	1/1	No	All
Portsmouth	6/5; then monthly	1/1	No	All
Radford	12/5	1/1	No	None
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	None
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	No <sup>d</sup>	None
Williamsburg	12/1	1/1	No	None
Winchester	Anniversary billing <sup>e</sup>	Anniversary billing <sup>e</sup>	Yes	All but B, MH
<b>Counties</b> (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	None
Amelia	12/5	1/1	No	None
Amherst	12/5	1/1	No	None
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 <sup>d</sup>	None
Bath	1/1, 5/1	1/1	No	None
Bedford	12/5	1/1	No	All but B, MH

N/A Not applicable.

Note: See last page of Table 9.2 for a key to abbreviations.

<sup>a</sup> In City of Falls Church, payment options are set through the treasurer on a case by case basis

<sup>b</sup> In City of Fredericksburg, automatic bank debits budget payment plan.

<sup>c</sup> In City of Galax, payment options can be arranged with the Director of Finance

<sup>d</sup> Payment due by due date, but treasurer will accept prepayments throughout the calendar year of assessment.

<sup>e</sup> 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 9.2 Tangible Personal Property Tax on Motor Vehicles, Payment and Assessment Schedules, 2004 (continued)**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered
<b>Counties (continued)</b>				
Bland	12/5	1/1	No	None
Botetourt	12/5	1/1	N/A	All but B, MH
Brunswick	12/5	1/1	Yes	None
Buchanan	12/5	5/1	N/A	None
Buckingham	12/5	1/1	No	None
Campbell	12/5	1/1	No	None
Caroline	6/5; 12/5	1/1	No <sup>f</sup>	None
Carroll	12/5	1/1	No	None
Charles City	12/5	1/1	No	None
Charlotte	12/5	1/1	No	None
Chesterfield	6/5	1/1	Yes <sup>g</sup>	BMV, MC, MV, T, RV
Clarke	6/5; 12/5	1/1	Yes <sup>d</sup>	All but C, MH
Craig	12/5	1/1	Yes <sup>d</sup>	None
Culpeper	12/5	1/1	No	None
Cumberland	12/5	1/1	Yes <sup>d</sup>	None
Dickenson	12/5	1/1	Yes	None
Dinwiddie	6/5; 12/5	1/1	Yes	None
Essex	12/5	1/1	Yes	None
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	None
Fluvanna	6/5; 12/5	1/1	No	None
Franklin	12/5	1/1	No	None
Frederick	6/5; 12/5	1/1	Yes	All
Giles	12/5	1/1	Yes	None
Gloucester	6/30; 12/5	1/1	No	None
Goochland	12/5	1/1	No	None
Grayson	12/5	1/1	Yes <sup>h</sup>	MH
Greene	6/5; 12/5	1/1	No	None
Greensville	12/5	1/1	Yes	None
Halifax	12/5	1/1	No	None
Hanover	12/5	1/1	Yes	All but B
Henrico	6/5; 12/5	1/1	Yes	All but B, MH
Henry	12/5	1/1	No	None
Highland	12/5	1/1	Yes <sup>d</sup>	None
Isle of Wight	12/5	1/1	No	All
James City	6/5; 12/5	1/1	No	All but MH
King & Queen	12/5	1/1	Yes	None
King George	6/5; 12/5	1/1	No	None
King William	12/5	1/1	Yes	None
Lancaster	12/5	1/1	Yes <sup>d</sup>	None
Lee	1/5	1/1	No	None
Loudoun	6/5; 10/5	1/1	Yes <sup>d</sup>	All but MH
Louisa	12/5	1/1	No	None
Lunenburg	12/5	1/1	No	None
Madison	12/5	1/1	No	None
Mathews	12/5	1/1	No	None
Mecklenburg	6/5; 12/5	1/1	No	None
Middlesex	12/5	1/1	Yes	None
Montgomery	12/5	1/1	Yes	None
Nelson	6/5; 12/5	1/1	No	All but B
New Kent	12/5	1/1	No	MH
Northampton	12/5	1/1	No	MC, MV, T, TR
Northumberland	12/5	1/1	No	None
Nottoway	12/5	1/1	No	None

N/A Not applicable.

Note: See last page of Table 9.2 for a key to abbreviations.

<sup>d</sup> Payment due by due date, but treasurer will accept prepayments throughout the calendar year of assessment.

<sup>f</sup> In Caroline County, taxpayer may pay in full on June 5.

<sup>g</sup> In Chesterfield County, may prepay bank draft.

<sup>h</sup> In Grayson County, treasurer will set up payment plans when requested by taxpayer.

**Table 9.2** Tangible Personal Property Tax on Motor Vehicles, Payment and Assessment Schedules, 2004 (continued)

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered
<b>Counties</b> (continued)				
Orange	12/5	1/1	Yes	None
Page	12/5	1/1	No	MV
Patrick	12/5	1/1	No	None
Pittsylvania	12/5	1/1	No	None
Powhatan	12/5	1/1	Yes	None
Prince Edward	12/5	1/1	No <sup>d</sup>	None
Prince George	6/5	1/1	No	None
Prince William	10/5; 3/5	1/1	No	All but B
Pulaski	2/15	1/1	No	None
Rappahannock	12/5	1/1	No	None
Richmond	12/5	1/1	No	None
Roanoke	5/31	1/1	Yes	All but B, MH
Rockbridge	10/5	1/1	No	All
Rockingham	12/5	1/1	No	None
Russell	12/11	1/1	No	None
Scott	12/20	1/1	No	None
Shenandoah	6/5; 12/5	1/1	No	None
Smyth	12/5	1/1	Yes <sup>d</sup>	None
Southampton	12/5	1/1	Yes	All
Spotsylvania	6/5; 12/5	1/1	No	All but MH
Stafford	6/5; 12/5	1/1	No	All
Surry	12/5	1/1	No	None
Sussex	12/5	1/1	Yes <sup>d</sup>	None
Tazewell	12/5	1/1	No	None
Warren	12/5	1/1	No	All
Washington	12/20	1/1	No	None
Westmoreland	12/5	1/1	No	None
Wise	10/15	1/1	Yes <sup>i</sup>	None
Wythe	12/5	1/1	No	None
York	6/5; 12/5	1/1	Yes <sup>j</sup>	BMV, MC, MV, MH, T, RV
<b>Towns</b> (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	No <sup>d</sup>	None
Accomac	12/5	1/1	Yes	None
Alberta	1/5	1/1	No	None
Altavista	12/5	1/1	No	None
Amherst	12/5	1/1	No	None
Appomattox	9/30	1/1	No	None
Ashland	1/15	1/1	No <sup>k</sup>	None
Berryville	12/5	1/1	No	MV
Big Stone Gap	12/5	1/1	No	None
Blackstone	12/15	1/1	No	None
Bluefield	12/5	1/1	No	None
Boones Mill	3/1	1/1	No	None
Bowling Green	12/5	1/1	No	None
Boyce	12/5	1/1	No	None
Boydton	1/1	1/1	No	None
Branchville	12/5	1/1	No	None
Bridgewater	12/5	1/1	No	None
Broadway	12/5	1/1	No	None
Brodnax	1/5	1/1	No	All but B, MH
Brookneal	12/5	1/1	No	None

N/A Not applicable.

Note: See last page of Table 9.2 for a key to abbreviations.

<sup>d</sup> Payment due by due date, but treasurer will accept prepayments throughout the calendar year of assessment.<sup>i</sup> Direct payment option exists, can transfer from taxpayer's bank account to treasurer's.<sup>j</sup> Payment options can be modified by Treasurer if taxpayer makes a written request.<sup>k</sup> If a taxpayer requests options payments are accepted but not as a general rule.

**Table 9.2 Tangible Personal Property Tax on Motor Vehicles, Payment and Assessment Schedules, 2004 (continued)**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered
<b>Towns (continued)</b>				
Buchanan	12/5	1/1	No	None
Burkeville	12/5	1/1	No	None
Cape Charles	12/5	1/1	No	None
Capron	12/5	1/1	No	None
Cedar Bluff	12/5	1/1	No	None
Chase City	1/31	1/1	Yes	None
Chatham	12/6	1/1	No	None
Chilhowie	12/5	1/1	No	None
Chincoteague	12/5	1/1	No	BMV, MC, MV, T, TR
Christiansburg	12/5	1/1	No	None
Claremont	12/5	1/1	No	None
Clarksville	2/1	1/1	Yes <sup>d</sup>	None
Clifton Forge	12/5	1/1	No	None
Clintwood	12/5	1/1	No	None
Coeburn	12/5	1/1	No	None
Colonial Beach	12/5	1/1	No	None
Courtland	3/1	1/1	Yes <sup>d</sup>	All
Crewe	12/5	1/1	No	None
Culpeper	1/31	1/1	No	None
Damascus	12/20	1/1	No	None
Dillwyn	12/5	1/1	No	None
Drakes Branch	2/15	1/1	No	None
Dublin	12/5	1/1	Yes	None
Eastville	12/5	1/1	No	None
Edinburg	6/5; 12/5	1/1	No	None
Exmore	12/5	1/1	No	None
Farmville	12/15	1/1	No	None
Floyd	12/5	1/1	No	None
Fries	12/5	1/1	Yes	None
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	None
Gordonsville	12/5	1/1	No	None
Gretna	12/5	1/1	No	None
Grundy	12/5	1/1	No	None
Hallwood	12/5	1/1	No	All but MH, TR
Hamilton	10/5	1/1	No	None
Haymarket	3/1	1/1	No	None
Haysi	12/5	1/1	No	None
Hillsville	12/5	1/1	No	None
Hurt	12/5	1/1	No	None
Independence	12/5	1/1	No	None
Iron Gate	12/5	1/1	No	None
Irvington	N/A	1/1	No	B, BMV, MV
Ivor	2/1	1/1	No	None
Jonesville	1/5	1/1	No	None
Keller	12/5	1/1	No	None
Kenbridge	12/5	1/1	No	None
Keysville	12/5	1/1	Yes	None
Kilmarnock	12/5	1/1	No	None
La Crosse	1/1	1/1	No	All
Lawrenceville	1/5	1/1	No	None
Lebanon	12/12	1/1	No	None
Leesburg	2/5; 10/5	1/1	No	All

N/A Not applicable.

Note: See last page of Table 9.2 for a key to abbreviations.

<sup>d</sup> Payment due by due date, but treasurer will accept prepayments throughout the calendar year of assessment.

**Table 9.2 Tangible Personal Property Tax on Motor Vehicles, Payment and Assessment Schedules, 2004 (continued)**

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered
<b>Towns (continued)</b>				
Louisa	1/15	1/1	No	None
Luray	12/5	1/1	No	BMV, MV, T
Marion	12/15	1/1	No	None
Middleburg	12/5	1/1	No	None
Middletown	12/5	1/1	No	None
Mineral	1/15	1/15	No	None
Monterey	12/5	1/1	No	None
Mount Jackson	1/31	1/1	No	None
Narrows	12/5	1/1	Yes	None
New Castle	3/5	1/1	No	None
New Market	6/5; 12/5	1/1	No	None
Onancock	12/5	1/1	No	MV, T
Onley	12/5	12/5	No	MC, MV, T
Orange	12/5	1/1	Yes	None
Pamplin	6/30	1/1	No	None
Pearisburg	3/15	1/1	No	None
Pennington Gap	1/5	1/1	No	None
Pound	12/5	1/1	No	None
Pulaski	12/5	1/1	No	None
Remington	3/5	1/1	No	All but B, MH
Rich Creek	12/5	1/1	No	None
Rocky Mount	2/28	1/1	No	None
Round Hill	12/5	1/1	No	All but B, MH
Rural Retreat	1/5	1/1	Yes	None
Saint Paul	12/5	1/1	No	None
Saltville	12/5	1/1	No	None
Saxis	12/5	1/1	No	None
Shenandoah	12/5	1/1	No	B, MC, MV, T
Smithfield	12/5	1/1	No	All
South Boston	12/5	1/1	No	None
South Hill	1/5	1/1	No	None
Stanley	12/5	1/1	No	All but MH
Stephens City	6/5; 12/5	1/1	No	None
Stony Creek	12/5	1/1	No	None
Strasburg	6/5; 12/5	1/1	Yes	None
Stuart	12/31	1/1	No	None
Surry	12/5	1/1	No	None
Tappahannock	12/5	1/1	No	None
Tazewell	12/5	1/1	No	None
The Plains	3/15	N/A	No	None
Timberville	12/31	1/1	No	None
Toms Brook	6/15; 12/15	1/1	No	None
Urbanna	12/5	1/1	Yes	None
Victoria	12/5	1/1	Yes	None
Vinton	5/31	1/1	Yes	All but B, MH
Wakefield	2/5	1/1	No	None
Warrenton	12/15	1/1	No	MC, MV, T
Warsaw	12/5	1/1	No <sup>d</sup>	None
Waverly	1/31	1/1	No	None
Windsor	12/5	1/1	No	All

N/A Not applicable.

Note: See last page of Table 9.2 for a key to abbreviations.

<sup>d</sup> Payment due by due date, but treasurer will accept prepayments throughout the calendar year of assessment.

**Table 9.2** Tangible Personal Property Tax on Motor Vehicles, Payment and Assessment Schedules, 2004 (continued)

Locality	Property Tax Due Date(s)	Effective Date of Assessment	Options for Payment of Property Tax	Categories of Property for Which Proration Offered
<b>Towns</b> (continued)				
Wise	12/5	1/1	No	None
Woodstock	6/5; 12/5	1/1	Yes <sup>d</sup>	None
Wytheville	12/15	1/1	No	None

N/A Not applicable.

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

<sup>d</sup> Payment due by due date, but treasurer will accept prepayments throughout the calendar year of assessment.

**Table 9.3**  
**Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2004**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available	Tax Rate/\$100 Assessed Value (\$)
	Value	Percent of Value	Pricing Guides		
<b>Cities</b> (Note: All cities responded to this survey. Those that answered "not applicable" for all items in this table are excluded.)					
Alexandria	TV	100	A, B, C, D	90% <sup>a</sup>	4.75
Bedford	TV	100	A, B	52%	1.80
Bristol	LV	30	A	11%	6.00
Buena Vista	OC	100	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	4.75
Charlottesville	OC	100	N/A	1 year 80%, 70%, 60%, 50%, 40%, 6 years and over 30%	4.20
Chesapeake	OC <sup>b</sup>	100	C, D	1 year 75%, 65%, 55%, 45%, 35%, 25%, 20%, 18%, 16.2%, 14.6%, 13.1% 11.8%, 10.6%, 9.6%, 8.6%, 7.7%, 7.0%, 18 years and over 6.3%	4.08
Colonial Heights	OC	90	D	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 10%	3.50
Covington	RV, OC	45	D, E	45%	5.60
Danville	TV <sup>c</sup>	100	B	1 year 95%	3.00
Emporia	OC	100	N/A	1 year 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 10%, 12 years and over assessed at \$200	5.00
Fairfax	OC	100	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	3.29
Falls Church	OC	100	A, B	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20%	4.71
Franklin	TV, OC	100	D	1 year 80%	4.50
Fredericksburg	RV	90	F	1 year 90%, 80%, 70%, 60%, 45%, 30%, 7 years and over 20%	2.99
Galax	RV	100	D	1 year 90%, 80%, 70%, 60%, 50%, 40%, 7 years and over 30%	1.42
Hampton	OC	100	N/A	1 year 75%, 65%, 55%, 45%, 5 years and over 35%	4.25
Harrisonburg	OC, TV	100	A, B	1 year 90%, 80%, 70%, 60%, 50%, 40%, 7 years and over 30%	2.00
Hopewell	OC	100	N/A	New 60%, 40%, 30%, 3 years and over 20%	3.05
Lexington	TV	100	A, B	25%	3.95
Lynchburg	OC	100	City <sup>d</sup>	1 year 90%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	3.80
Manassas	OC	100	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 15%, 9 years and over 10%	3.05
Manassas Park	OC	100	N/A	1 year 70%, 60%, 50%, 40%, 30%, 6 years and over 20%	3.50
Martinsville	OC	25	D	25%	2.30
Newport News	LV	100	A, B	1 year 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30% 25%, 20%, 15%, 10%, 17 years and over 9.5%	4.15
Norfolk	OC, LV <sup>e</sup>	100	A	New 90%, 2 years and over 80%	4.00

N/A Not applicable.

Note: See last page of Table 9.3 for key to abbreviations.

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

<sup>b</sup>In City of Chesapeake, percentage of cost; sliding scale.

<sup>c</sup>For City of Danville, TV or 95 percent of purchase price.

<sup>d</sup>Set by City of Lynchburg.

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

**Table 9.3 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2004 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available	Tax Rate/\$100 Assessed Value (\$)
	Value	Percent of Value	Pricing Guides		
<b>Cities (continued)</b>					
Norton	TV	100	A, B	1 year 60%, 57.5%, 55%, 52.5%, 50%, 47.5%, 45%, 42.5%, 40%, 37.5%, 35%, 32.5%, 13 years and over 30%	1.85
Petersburg	OC	100	N/A	1 year 40% <sup>†</sup> , 35%, 30%, 25%, 20%	4.30
Poquoson	OC	100	N/A	1 year 90%, 80%, 70%, 60%, 50%, 40%, 7 years and over 30%	3.85
Portsmouth	LV	100	A, B, D	N/A	4.35
Radford	OC	100	A, B, D	3 years 85%	2.44
Richmond	OC	100	N/A	1 year 90%, 70%	3.70
Roanoke	OC <sup>g</sup>	100	N/A	1 year 70%, 60%, 50%, 40%, 30%, 6 years and over 20%	3.45
Salem	OC	100	N/A	1 year 90%, 80%, 70%, 60%, 50%, 6 years and over 40%	3.20
Staunton	RV	100	A, B	1 <sup>h</sup> year 100, 85.7%, 71.4%, 57.1%, 42.9%, 28.6%, 7 years and over 14.2%	2.00
Suffolk	OC	40	N/A	40%	4.25
Virginia Beach	LV, FV	100	C, F	1 year 80%, 70%, 60%	3.70
Waynesboro	OC	100	D	1 year 50%, 40%, 30%, 20%, 5 years and over 10%	5.00
Williamsburg	NA	NA	N/A	30%	3.50
Winchester	TV	100	F	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 10%	3.50
<b>Counties (Note: All counties responded to this survey. Those that answered "not applicable for all items in this table are excluded.)</b>					
Accomack	FV	100	E, F	1 year 80%, 75%, 70%, 65%	Dist 2 - 3.24 Dist 3 - 3.26 Dist 4 & 5 - 3.22 Dist 6 - 3.13
Albemarle	OC	100	D, J	85%	4.28
Alleghany	OC	100	N/A	1 year 40%, 30%, 3-5: 20%, 6-10: 15%, 11-18: 10%, 19 years and over 5%	5.95
Amelia	OC	100	N/A	1 year 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%, 11 years and over 15%	3.50
Amherst	OC	100	N/A	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10%, \$250 minimum	3.25
Appomattox	RV	50	A, B, C	Flat fee of \$500	3.50
Arlington	LV, FV	100	A, B, C, D, F, G	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20%	4.40
Augusta	OC	100	N/A	1 year 40%, 30%, 3 years and over 20%	1.90
Bath	TV, D	100	A, B, D	10% of OC	0.20
Bedford	RV	20	N/A	1 year 100%, 80%, 70%, 60%, 50%, 40%, 30%, 20%	8.50
Bland	LV	100	A	1 year 90%, 80%, 70%, 60%, 50%, 40% 30%, 8 years and over 20%	2.29
Botetourt	OC	100	N/A	1 year 90%, 70%, 50%, 30%, 5 years and over 10%	2.55
Brunswick	LV	100	F	70%	3.40
Buchanan	OC <sup>i</sup>	100	A, B	New 100%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10 years and over 10%	1.95
Buckingham	OC	100	N/A	New <sup>l</sup> 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10% (Min.\$2,000)	4.05

N/A Not applicable.

Note: See last page of Table 9.3 for key to abbreviations.

<sup>†</sup> For City of Petersburg, prorated bill.<sup>g</sup> In City of Roanoke, percent of cost/date purchased.<sup>h</sup> In City of Staunton, for ownership of less than one full year, percentage is based on monthly proration.<sup>i</sup> For City of Buchanan, capital cost at date of purchase; vehicles not listed are valued by other means.<sup>l</sup> Buckingham County pricing scale for used cars: 1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% Minimum \$2,000.

**Table 9.3 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2004 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available	Tax Rate/\$100 Assessed Value (\$)
	Value	Percent of Value	Pricing Guides		
<b>Counties (continued)</b>					
Campbell	OC	100	N/A	First 10 years 25%, 11 years and over 15%	3.85
Caroline	OC	100	N/A	1 year 40%, 35%, 30%, 25%, 20%, 6 to 9 years 15%, 10 years and over 10% <sup>k</sup> (minimum \$800)	6.25
Carroll	LV	100	A, B, D	1 year 90%, 85%, 75%, 65%, 55%, 45%, 35%, 8 years and over 30%	1.30
Charles City	LV	85	A, B, F	1 year 60%, 50%, 40%, 30%, 20%, 6 years and over 10%	3.40
Charlotte	OC	30	D	30%	2.00
Chesterfield	LV	100	A, B	New 90%, 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10%	3.60
Clarke	OC, WV	100	C, D, F	New 90%, 75%, 60%, 50%, 40%, 30%, 6 years and over 20%	4.00
Craig <sup>l</sup>	OC	100	N/A	New <sup>l</sup> : 1 year 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5%, 20%, 15%, 10%, 18 years and over 5% (minimum \$100)	3.00
Culpeper	OC	100	N/A	1 years 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10%	2.50
Cumberland	TV	100	A, D	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20%	4.50
Dickenson	LV	100	A	1 year 25%, 2 years and over 20%	1.59
Dinwiddie	OC	100	D	1 year 45%, 40%, 35%, 30%, 25%, 20%, 15%, 9 years and over 10% (minimum of \$200)	4.90
Essex	WV	100	C	65%	3.50
Fairfax <sup>m</sup>	OC	100	N/A	1 year 60%, 50%, 40%, 30%, 5 years and over 20%	4.57
Fauquier	OC, LV	100	A, B, F	New 80%, 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10%	4.65
Floyd	OC	100	N/A	1 year 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10%	2.70
Fluvanna	TV	100	F	1 year 80%, 70%, 60%, 50%, 40%, 30%, 7 years and over 20%	3.70
Franklin	LV	100	A	1 year 75%, 65%, 55%, 45%, 35%, 25%, 15%, 8 years and over 5%	1.67
Frederick	RV	100	C, E, F, G	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 8 years and over 25% (minimum of \$1,000)	4.20
Giles	RV	50	A	12.5%	1.85
Gloucester	RV	50	G	50%	4.00
Goochland	OC	100	N/A	1 year 60%, 45%, 37.5%, 30%, 5 years and over 20%	4.00
Grayson	LV	100	D, F	1 year 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 12 years and over 20%	1.60
Greene	N/A	100	N/A	1 year 40%, 36%, 32.4%, 29.2., 26.3, 23.7, 21.3, 8 years and over 20%	4.45
Greensville	FV	70	C	85%	4.50

N/A Not applicable.

Note: See last page of Table 9.3 for key to abbreviations.

<sup>k</sup> For Caroline County, 10 percent, but not lower than a minimum of \$800 for tractor trailers, dumps, buses, and wreckers.

<sup>l</sup> Craig County uses a different pricing schedule for new and used cars. Pricing scale for used cars: 1 year 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 10%, 19 years and over 5%. Minimum \$100.

<sup>m</sup> The County of Fairfax bases its rates on vehicles over 14,000 lbs.

**Table 9.3** Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2004 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available	Tax Rate/\$100 Assessed Value (\$)
	Value	Percent of Value	Pricing Guides		
<b>Counties (continued)</b>					
Halifax	OC	100	N/A	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 15%	2.00
Hanover	OC	90	D	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 10%	3.64
Henrico	OC	100	N/A	New 85% of MSRP, 75%, 60%, 50%, 40%, 30%, 7 years and over 20%	3.50
Henry	OC	100	D	71%	1.48
Highland	RV	100	E	N/A	1.50
Isle of Wight	LV	100	G	N/A	4.40
James City	OC	80	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	4.00
King & Queen	LV	100	C	N/A	3.94
King George	TV	100	A, B	1 year 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 9 years and over 10%	3.10
King William	LV, OC	100	A, B, F	1 year 80%, 60%, 40%, 20%, 5 years and over 10% (minimum \$1000)	3.55
Lancaster	RV	100	F	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	1.52
Lee	TV	100	A	1 year 80%	1.41
Loudoun	OC	100	N/A	New 60%, 50%, 40%, 30%, 20%, 5 years and over 10%	4.20
Louisa	WV	100	F	No set formula. Value set on case by case basis.	1.90
Lunenburg	WV	100	F	1 year 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10%	3.50
Madison	RV	20	D	20%	8.70
Mathews	BV	100	A	N/A	3.60
Mecklenburg	OC, FV	100	C	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 8 years and over 15%	3.10
Middlesex	OC, RV	35	F	1 year 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 30%, 25%, 20%, 15%, 10%, 19 years and over 5% (minimum \$300.00)	3.50
Montgomery	OC	100	D	1 year 80%, 60%, 50%, 30%, 20%, 6 years and over 10%	2.45
Nelson	OC	100	N/A	1 year 70%, 60%, 50%, 4 years and over 40%	2.95
New Kent	OC	100	N/A	1 year 90%; 90% of previous year's, assessed value; idle 5%	3.75
Northampton	OC	100	N/A	1 year 70%, 60%, 50%, 40%, 25%, 6 years and over 10%	4.10
Northumberland	RV	40	A	1 year 40%, 30%, 20%, 4 years and over 10%	3.60
Nottoway	OC	100	N/A	1 year 80%, 70%, 55%, 40%, 25%, 6 years and over 10%	3.15
Orange	OC, RV	100	A, B	1 year 80%, 76%, 72%, 68%, 64%, 60%, 56%, 52%, 48%, 44%, 11 years and over 40% (minimum \$250)	2.20
Page	LV, FV	100	C	New 90%, 1 year 85%	3.00
Patrick	OC	100	D	1 year 95%, 80.8%, 68.7%, 58.4%, 49.6%, 42.2%, 35.9%, 25.9%, 22%, 10 years and over 20%	1.46
Pittsylvania	TV	30	A, B	1 year 30%, 27.5%, 25%, 23.5%, 20%, 17.5%, 15%, 13.5%, 10%, 7.5%, 5%	7.25
Powhatan	OC	100	N/A	1 year 60%, 45%, 37.5%, 30%, 5 years and over 20%	3.60

N/A Not applicable.

Note: See last page of Table 9.3 for key to abbreviations.

**Table 9.3 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2004 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available	Tax Rate/\$100 Assessed Value (\$)
	Value	Percent of Value	Pricing Guides		
<b>Counties (continued)</b>					
Prince Edward	LV	100	A, B, D	1 year 90% of OC	3.20
Prince George	OC	100	N/A	New 60%, 50%, 40%, 30%, 4 years and over 20%	4.00
Prince William	OC, LV	100	A, B, F	1 year 90%, 80%, 65%, 50%, 35%, 20%, 7 years and over 10%	3.70
Pulaski	OC	100	D	1 to 5 years 60%, 6 to 9 years 40%, over 10 years 20%	2.00
Rappahannock	LV	100	A, B	flat \$200	3.20
Richmond	LV	100	A	75%	3.50
Roanoke	OC	100	N/A	1 year 70%, 60%, 50%, 40%, 30%, 6 years and over 20%	3.50
Rockbridge	OC	85	N/A	Assessment is 85% OC; 85% of previous year's assessed value to minimum of \$100	3.75
Rockingham	LV	100	N/A	1 year 72%, 64%, 56%, 48%, 40%, 32%, 24%, 20%	2.80
Russell	LV	100	A, B, D	1 to 2 years 80%, 70%, 60%, 5 years and over 50%	1.45
Scott	LV	100	F	N/A	1.40
Shenandoah	OC	100	N/A	1 year 100%, 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10 years and over 10%	2.86
Smyth	LV	100	A, B	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10% (Min. \$125)	2.25
Southampton	LV	80	D, F	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 8 years and over 10%	4.00
Spotsylvania	OC	100	N/A	1 year 50%, 45%, 40%, 30%, 5 years and over 20%	5.00
Stafford	OC	100	N/A	1 year 40%, 35%, 30%, 25%, 20%, 6 years and over 15%	5.49
Surry	LV	100	A	1 year 60%, 50%, 40%, 30%, 5 years and over 20%	3.50
Sussex	FV	100	C, D	New 100%, 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 10%	4.85
Tazewell	LV	100	A, B	1 year 75%, 65%, 55%, 45%, 35%, 25%, 7 years and over 15%	2.00
Warren	OC	100	D	1 year 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10%	3.15
Washington	LV	100	A, C	New 80%, 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10% (min. \$2,000)	1.55
Westmoreland	LV	100	A, B	80%	2.50
Wise	OC	100	N/A	N/A	1.49
Wythe	OC	100	D	1 year 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 11 years and over 20%	2.08
York	OC	100	N/A	New 80%, 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 15% (min. \$500 assessment)	4.00
<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	G	N/A	0.55
Accomac	FV	100	E, F	N/A	0.10
Altavista	Assessed by Campbell County			N/A	2.00
Amherst	OC	100	A	N/A	0.35
Appomattox	RV	50	A, B	N/A	0.55

N/A Not applicable.

Note: See last page of Table 9.3 for key to abbreviations.

**Table 9.3** Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2004 (continued)

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available	Tax Rate/\$100 Assessed Value (\$)
	Value	Percent of Value	Pricing Guides		
<b>Towns (continued)</b>					
Ashland	Assessed by Hanover County			N/A	0.77
Berryville	OC, WV	100	D, F	N/A	1.00
Big Stone Gap	Assessed by Wise County			N/A	0.62
Blackstone	Assessed by Nottoway County			N/A	0.65
Bluefield	LV	100	A, B	N/A	0.60
Boones Mill	LV	100	A	N/A	0.40
Bowling Green	Assessed by Caroline County			N/A	1.20
Boydton	Assessed by Mecklenburg County			N/A	0.88
Bridgewater	LV	100	D, G	N/A	0.75
Broadway	LV	100	D, G	N/A	0.51
Brodnax	LV	100	F	N/A	1.70
Cape Charles	Assessed by Northampton County			N/A	2.00
Capron	RV	80	D, F	N/A	1.00
Cedar Bluff	LV	100	A, B	N/A	0.35
Chatham	TV	30	A, B	N/A	3.36
Chilhowie	LV	100	A	N/A	0.20
Chincoteague	FV	100	E, F	N/A	0.85
Christiansburg	Assessed by Montgomery County			N/A	0.45
Claremont	LV	100	A	N/A	0.60
Clarksville	Assessed by Mecklenburg County			N/A	1.31
Coeburn	Assessed by Wise County			N/A	0.40
Colonial Beach	LV	100	D	N/A	3.20
Crewe	Assessed by Nottoway County			N/A	1.00
Culpeper	OC, TV	100	A, B, D	1 year 70% <sup>n</sup> , 60%, 50%, 40%, 30%, 20%, 7 years and over 10%	0.80
Damascus	LV	100	G	N/A	0.54
Dublin	Assessed by Pulaski County			N/A	0.50
Eastville	Assessed by Northampton County			N/A	0.25
Edinburg	Assessed by Shenandoah County			N/A	0.75
Exmore	Assessed by Northampton County			N/A	0.45
Fries	LV	100	D, F	N/A	1.75
Front Royal	OC	100	D	N/A	0.60
Glasgow	LV	100	A	N/A	0.85
Gordonsville	Assessed by Orange County			N/A	0.80
Gretna	Assessed by Pittsylvania County			N/A	1.50
Grundy	Assessed by Buchanan County			N/A	0.50
Hamilton	Assessed by Loudoun County			N/A	1.10
Haymarket	Assessed by Prince William County			N/A	0.60
Hillsville	LV	100	A	N/A	0.70
Hurt	Assessed by Pittsylvania County			N/A	2.50
Ivor	RV	100	D, F	N/A	0.50
Kenbridge	Assessed by Lunenburg County			N/A	1.25
Keysville	Assessed by Charlotte County			N/A	0.60
Kilmarnock	RV	100	F	N/A	0.16
La Crosse	Assessed by Mecklenburg County			N/A	0.44
Lawrenceville	LV	100	F	N/A	1.80
Lebanon	LV	100	A, B, D	N/A	0.50
Leesburg	WV	100	F	N/A	1.00
Luray	LV	100	D	N/A	0.40
Marion	LV	100	A	N/A	0.29
Middleburg	Assessed by Loudoun County			N/A	1.00
Middletown	WV	100	E, F, G	N/A	1.25
Mineral	WV	100	F	N/A	0.44
Monterey	Assessed by Highland County			N/A	0.35
Mount Jackson	Assessed by Shenandoah County			N/A	0.75

N/A Not applicable.

Note: See last page of Table 9.3 for key to abbreviations.

<sup>n</sup>In Town of Culpeper, the minimum for large truck and trailer is \$1,000; tractor trailer, \$500.

**Table 9.3 Tangible Personal Property Tax Rates for Large Trucks Two Tons and Over, 2004 (continued)**

Locality	Items Used for Tax Purposes			Percentage of Original Cost Based on Age if No Pricing Guide Available	Tax Rate/\$100 Assessed Value (\$)
	Value	Percent of Value	Pricing Guides		
<b>Towns (continued)</b>					
Narrows	Assessed by Giles County			N/A	0.938
New Market	Assessed by Shenandoah County			N/A	0.80
Onancock	FV	100	F	N/A	2.00
Onley	Assessed by Accomack County			N/A	0.15
Orange	Assessed by Orange County			N/A	0.60
Pamplin	RV	50	A, B, G	N/A	1.00
Pearisburg	RV	25	A	N/A	0.94
Pennington Gap	TV	100	A	N/A	0.25
Pound	Assessed by Wise County			N/A	0.44
Pulaski	OC	100	D	N/A	0.74
Remington	LV	100	A, B	If gross weight is less than 25,999 lbs: 1 year 100%, 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10 years and over 10% If gross weight is greater than 25,999 lbs: 1 year 70%, 60%, 50%, 40%, 30%, 20%, 7 years and over 10%	1.10
Rich Creek	RV	25	A	N/A	2.50
Rocky Mount	Assessed by Franklin County			N/A	0.51
Round Hill	Assessed by Loudoun County			N/A	1.15
Rural Retreat	Assessed by Wythe County			N/A	0.45
Saint Paul	Assessed by Wise County			N/A	0.31
Saltville	Assessed by Smyth County			N/A	0.50
Saxis	FV	100	E, F	N/A	0.27
Shenandoah	RV	100	G	N/A	0.33
Smithfield	Assessed by Isle of Wight County			N/A	1.00
South Boston	OC	100	D	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 9 years and over 15%	1.42
South Hill	Assessed by Mecklenburg County			N/A	1.05
Stephens City	WV	100	E, F, G	N/A	1.00
Stony Creek	RV	100	G	N/A	0.60
Strasburg	Assessed by Shenandoah County			N/A	1.11
Stuart	Assessed by Patrick County			N/A	0.33
Surry	LV	100	A	N/A	0.60
Tappahannock	LV	100	C	N/A	1.25
Tazewell	Assessed by Tazewell County			N/A	0.50
The Plains	OC, LV	100	A, B	N/A	0.50
Timberville	LV	100	D, G	N/A	0.30
Toms Brook	Assessed by Shenandoah County			N/A	0.50
Urbanna	Assessed by Middlesex County			N/A	0.65
Vinton	OC	100	N/A	1 year 70%, 60%, 50%, 40%, 30%, 6 years and over 20%	1.00
Wakefield	FV	100	D, G	N/A	0.86
Warrenton	Assessed by Fauquier County			N/A	1.00
Warsaw	Assessed by Richmond County			N/A	0.60
Waverly	Assessed by Sussex County			N/A	1.85
Windsor	LV	100	C	N/A	0.50
Woodstock	Assessed by Shenandoah County			N/A	0.90
Wytheville	Assessed by Wythe County			N/A	0.28

N/A Not applicable.

Key to abbreviations:

A:	NADA Official Used Car Guide	BV:	Book value
B:	NADA Official Older Used Car Guide	FV:	Finance value
C:	Truck Blue Book	LV:	Loan value
D:	Department of Motor Vehicles Reports	MSRP:	Manufacturer's suggested retail price
E:	MacLean Hunter Market Reports	OC:	Original Cost
F:	NADA Official Commercial Truck Guide	OV:	Other Value Concept
G:	Blue Book, National Used Car Market Report	RV:	Retail value
H:	Other Guide or Method	TV:	Trade-in value
J:	Black Book	WV:	Wholesale Value

**Table 9.4  
Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2004**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities</b> (Note: All Cities responded to this survey. Those that answered "not applicable" to all items in this table are excluded.)						
Alexandria	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.75	1 year 65%, 45%, 30%, 20%, 5% thereafter.	4.75	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.75
Bedford	52% OC	1.50	52% OC	1.50	52% OC	1.50
Bristol	10% OC	6.00	10% OC	6.00	N/A	N/A
Buena Vista	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.75	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.75	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.75
Charlottesville	1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	4.20	1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	4.20	1 year 25% OC, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	4.20
Chesapeake	20% OC	4.08	20% OC	4.08	20% OC	3.20
Colonial Heights	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	3.50	1 year 60%, 50%, 40%, 30%, 20% min.	3.50	N/A	N/A
Covington	10% OC	5.60	10% OC	5.60	N/A	N/A
Danville	1 year 60%, 50%, 40%, 30%, 20% min.	3.00	1 year 60%, 50%, 30%, 20%, 10% min.	3.00	N/A	N/A
Emporia	30% OC	5.00	1 year 50%, 45%, 40%, 35%, 30%, 25%, 20% min.	5.00	N/A	N/A
Fairfax	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	3.29	1 year 65%, 45%, 30%, 10%, 2%	3.29	N/A	N/A
Falls Church	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.71	1 year 75%, 50%, 35%, 15%, 10%, 5% min.	4.71	N/A	N/A
Franklin	25% OC	4.50	25% OC	4.50	N/A	N/A
Fredericksburg	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	1 year 80%, 60%, 40%, 20% min.	2.99	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99
Galax	50% OC	1.42	50% OC	1.42	N/A	N/A
Hampton	35% OC	4.25	35% OC	4.25	N/A	N/A
Harrisonburg	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	2.00	1 year 70%, 50%, 30%, 15%, 10%, 5%, 2%	2.00	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	2.00
Hopewell	New 60%, 50%, 40%, 30%, 20%	3.05	New 60%, 50%, 40%, 30%, 20%	3.05	N/A	N/A
Lexington	N/A	3.95	10% OC	3.95	10% OC	3.95
Lynchburg	1-5 years 30% OC; 6 and on years 25.35% OC	3.80	1-5 years 30% OC, 25.35% min.	3.80	1-5 years 30% OC, 25.35% min.	3.80
Manassas	1 year 80%, 70%, 60%, 50%, 30%, 20%, 15%	3.05	1 year 65%, 45%, 30%, 15%, 5%	3.05	1 year 80%, 70%, 60%, 50%, 30%, 20%, 15%	3.05
Manassas Park	1 year 70%, 60%, 50%, 40%, 30%, 20%	3.50	1 year 70%, 60%, 50%, 10% min.	3.50	N/A	N/A
Martinsville	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	2.30	1 year 70%, 50%, 30%, 15%, 10%, 5%	2.30	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	1.85
Newport News	33.3%	4.15	33.3% OC	4.15	N/A	N/A
Norfolk	40% OC	4.00	40% OC	4.00	40% OC	4.00
Norton	10% OC	1.85	10% OC	1.85	N/A	N/A
Petersburg	1 year 40%, 35%, 30%, 25%, 20% min.	4.30	1 year 40%, 35%, 30%, 25%, 20% min.	4.30	N/A	N/A
Poquoson	30% OC	3.85	30% OC	3.85	30% OC	3.85
Portsmouth	50% OC	4.35	50% OC	4.35	50% OC	3.00
Radford	OC	1.76	OC	1.76	N/A	N/A

N/A Not applicable.

Note: See last page of Table 9.4 for key to abbreviations.

**Table 9.4 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2004 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>						
Richmond	OC	3.70	OC	3.70	N/A	N/A
Roanoke	1 year 60%, 50%, 40% 30%, 20% min.	3.45	1 year 60%, 50%, 40% 30%, 20% min.	3.45	1 year 60%, 50%, 40% 30%, 20% min.	3.45
Salem	1 year 70%, 60%, 50% 40%, 30%, 25% min	3.20	1 year 70%, 60%, 50% 40%, 30%, 25% min.	3.20	1 year 70%, 60%, 50% 40%, 30%, 25% min.	3.20
Staunton	7 years straight line or 20% OC	2.00	1 year 100%, 80%, 60% 40%, 20%, 0%	2.00	15 years straight line or 10% OC	2.00
Suffolk	15% OC	4.25	20% OC	4.25	N/A	N/A
Virginia Beach	40% OC	3.70	40% OC	3.70	40% OC	3.70
Waynesboro	40% BV to 20% OC	5.00	40% BV to 20% OC	5.00	40% BV	5.00
Williamsburg	30% OC	3.50	30% OC	3.50	30% OC	3.50
Winchester	1 year 80%, 70%, 60%, 50%, 40%, 30% min.	3.50	1 year 80%, 70%, 60% 50%, 40%, 30% min.	3.50	1 year 80%, 70%, 60% 50%, 40%, 30% min.	3.50
<b>Counties (Note: All counties responded to this survey. Those that answered "not applicable" to all items in this table are excluded.)</b>						
Accomack	1 year 25%, 20%, 20%, 15% min.	3.13-3.26	1 year 75%, 50%, 25%, 15%, 5%, 0%	3.13-3.26	N/A	N/A
Albemarle	1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	4.28	1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	4.28	1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	4.28
Alleghany	1 year 40%, 30%, 3-5: 20%, 6-10: 15%, 11-18: 10%, 19+: 5%	5.95	15% OC	5.95	15% OC	5.95
Amelia	1 year 60%, 40%, 37%, 33%, 20% min.	3.50	1 year 60%, 40%, 37%, 33%, 20% min.	3.50	N/A	N/A
Amherst	30%	3.25	30% OC	3.25	N/A	N/A
Appomattox	N/A	N/A	1 year 50%, 40%, 30% 20%, 10% min.	3.50	N/A	N/A
Arlington	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.40	1 year 65%, 45%, 30%, 10% min.	4.40	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.40
Augusta	1 year 40%, 30%, 20%	1.90	1 year 40%, 35%, 30% 25%, 20%, 15%, 10%, 5% (minimum \$50)	1.90	1 year 40%, 35%, 30% 25%, 20%, 15%, 10%, 5% (minimum \$50)	1.90
Bath	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% 20%, 10% (minimum \$1,000)	0.20	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% 20%, 10% (minimum \$1,000)	0.20	N/A	N/A
Bedford	1 year 85%, 80%, 75% 70%, 65%, 60%, 55%, 45%, 35%, 25% min.	8.50	1 year 100%, 95%, 90% 85%, 80%, 75%, 70%, 65% 60% min.	1.70	20% OC	8.50
Bland	1 year 95%, 90%, 85% 80%, 75%, 70%, 65%, 60% 55%, 50%, 45%, 40%, 35% 30%, 25%, 20% min.	0.89	50% OC	2.29	N/A	N/A
Botetourt	1 year 90%, 70%, 50%, 30%, 10% min.	2.55	1 year 90%, 70%, 50%, 30%, 10% min.	2.55	1 year 90%, 70%, 50%, 30%, 10% min.	2.55
Brunswick	25% OC	3.40	25% OC	3.40	25% OC	3.40
Buchanan	1-3: 80%, 4-6: 60% 7-9: 40%, 10+: 20%	1.95	1 year 90%, 75%, 65%, 40%, 20%	1.95	1-3: 80%, 4-6: 60% 7-9: 40%, 10+: 20%	1.95
Buckingham	1-9 years 15%, 10-19: 10% 20+: 5%	2.90	100%	4.05	N/A	N/A
Campbell	0-10 years 25% OC, 15% min.	3.85	0-10 years 25% OC, 15% min.	3.85	25% OC	3.85
Caroline	1 year 40%, 35%, 30%, 25%, 20%, 6-9: 15%, 10% (min. \$80)	6.25	20% OC	6.25	N/A	N/A
Carroll	1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	1.30	1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	1.30	1 year 90%, 85%, 75%, 65%, 55%, 45%, 35%, 30% min.	1.30
Charles City	1 year 60%, 50%, 40%, 30% 20%, 10% min.	3.40	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	3.40	1 year 60%, 50%, 40%, 30% 20%, 10% min.	3.40
Charlotte	10% OC	2.00	10% OC	2.00	N/A	N/A

N/A Not applicable.

Note: See last page of Table 9.4 for key to abbreviations.

**Table 9.4 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2004 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>						
Chesterfield	1 year 70%, 50%, 40%, 30%, 20%, 10% min.	3.60	1 year 50%, 40%, 20%, 10%, 5%, 1% min.	3.60	1 year 70%, 50%, 40%, 30%, 20%, 10% min.	3.60
Clarke	1 year 75%, 60%, 50%, 40%, 30%, 20% min.	4.00	1 year 75%, 60%, 50%, 40%, 30%, 20% min.	4.00	1 year 75%, 60%, 50%, 40%, 30%, 20% min.	4.00
Craig	1 year 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5% (min. 10% OC)	2.20	1 year 25%, 15%, 10% min.	2.20	1 year 100%, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% min.	2.20
Culpeper	50% OC	2.50	50% OC	2.50	N/A	N/A
Cumberland	30% OC	4.50	30% OC	4.50	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50
Dickenson	OC, DS	1.59	OC, DS	1.59	N/A	N/A
Dinwiddie	20% OC	3.30	20% OC	4.90	20% OC	4.90
Essex	10% OC	3.50	10% OC	3.50	N/A	N/A
Fairfax	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.57	1 year 50%, 35%, 20% 10%, 2% min.	4.57	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.57
Fauquier	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.65	1 year 60%, 40%, 20%, 10% min.	4.65	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.65
Floyd	1 year 60%, 50%, 40%, 30%, 20% min.	2.70	1 year 60%, 50%, 40%, 30%, 20% min.	2.70	N/A	N/A
Fluvanna	20% OC for 10 years	3.70	20% OC for 10 years	3.70	N/A	N/A
Franklin	1 year 75%, 65%, 55%, 45% min.	1.67	1 year 50%, 40%, 30% 20% min.	1.67	1 year 50%, 40%, 30%, 20% min.	1.67
Frederick	30% OC	4.20	30% OC	4.20	30% OC	4.20
Giles	25% OC	1.85	25%	1.85	25% OC	1.85
Gloucester	30% OC	4.00	30% OC	4.00	30% OC	4.00
Goochland	1 year 60%, 45%, 37.5%, 30%, 20% min.	4.00	1 year 60%, 45%, 37.5%, 30%, 20% min.	4.00	1 year 60%, 45%, 37.5%, 30%, 20% min.	4.00
Grayson	1 year 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%	1.60	1 year 75%, 50%, 30% 20% min	1.60	1 year 75%, 70%, 65% 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%	1.60
Greene	1 year 80%, 70%, 60% 50%, 40%, 30%, 20% min.	5.00	1 year 80%, 70%, 60% 50%, 40%, 30%, 20% min.	5.00	N/A	N/A
Greensville	20% OC	3.50	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30% 27.5%, 25%, 22.5%, 20% 17.5%, 15% min.	4.50	N/A	4.50
Halifax	1 year 70%, 60%, 50% 40%, 30%, 20%, 10% min.	2.00	1 year 50%, 40%, 30%, 20%, 10%, 5%, 1% min.	2.00	1-18: 50%, 18+:20%, idled 5%	1.26
Hanover	1 year 60%, 50%, 40%, 30%, 20%, 10% min	3.64	1 year 66%, 55%, 35%, 24%, 5%, 1%	3.64	1 year 60%, 50%, 40% 30%, 20%, 10%	3.64
Henrico	1 year 75%, 70%, 60%, 50%, 40%, 35%, 25%, 20%, 15%, 8% min.	3.50	1 year 60%, 38%, 33%, 23%, 14%, 9%	3.50	1 year 75%, 70%, 66%, 60% 50%, 6-10: 25%, 11-12:20%, 13-14:15%, 15+: 8%	1.00
Henry	71% OC	1.19	1 year 71%, 60%, 50%, 40%, 30%, 20% min.	1.19	71% OC	1.19
Isle of Wight	40% OC	4.40	40% OC	4.40	N/A	N/A
James City	25% OC	4.00	25% OC	4.00	25% OC	4.00
King & Queen	DC	0.99	20%	3.94	N/A	3.94
King George	1 year 30%, 25%, 20%, 15%, 10% min.	3.10	1 year 30% OC, 25%, 20%, 15%, 10% min.	3.10	1 year 30% OC, 25%, 20%, 15%, 10% min.	3.10
King William	1 year 80%, 60%, 40%, 20%, 10% min.	3.65	1 year 80%, 60%, 40%, 20%, 10% min.	3.65	N/A	N/A
Lancaster	100% FMV	1.52	100% FMV	1.52	N/A	N/A

N/A Not applicable.

Note: See last page of Table 9.4 for key to abbreviations.

**Table 9.4** Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2004 (continued)

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>						
Lee	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	1.41	1 year 90%, 70%, 50%, 40%, 30%, 20% min.	1.41	N/A	N/A
Loudoun	1 year 50%, 40%, 30%, 20%, 10%	4.00	1 year 50%, 40%, 30%, 20%, 10%	4.20	1 year 50%, 40%, 30%, 20%, 10%	4.20
Louisa	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	1.90	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	1.90	N/A	N/A
Lunenburg	1-5: 32.5%, 6-10: 27.5%, 11-15: 22.5%, 16-20: 17.5% 21+: 12.5%	3.50	1-5: 32.5%, 6-10: 27.5%, 11-15: 25.5%, 16-20: 17.5% 21+: 12.5%	3.50	N/A	N/A
Madison	10%, min. \$50	8.70	10% , min. \$50	8.70	10%, min. \$50	8.70
Mathews	100% BV	2.14	100% BV	2.14	100% BV	2.14
Mecklenburg	1 year 80%, 70%, 60% 50%, 40%, 30%, 25%, 15% min.	3.10	1 year 80%, 50%, 40% 20%, 10%, 5% min.	3.10	N/A	0.37
Middlesex	10% OC	3.50	10% OC	3.50	N/A	N/A
Montgomery	1 year 80%, 60%, 50% 30%, 20%, 10% min.	2.45	1 year 80%, 70% 50%, 10% min.	2.45	1 year 80%, 70%, 60% 50%, 40%, 20% min.	2.45
Nelson	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10%	2.95	15% OC	2.95	15% OC	2.95
New Kent	1-3 years 35%, 4-6 years 30%, 7-10 years 25%, 20% min.	3.00	1 year 80%, 60%, 3-4 years 35%, 5-10 years 10%	3.75	1-3 years 35%, 4-6 years 30%, 7-10 years 25%, 20% min.	3.00
Northampton	1 year 70%, 60%, 50% 40%, 25%, 10% (min. \$200)	2.86	1 year 70%, 60%, 50% 40%, 25%, 10% (min. \$200)	2.86	N/A	N/A
Northumberland	25% OC	3.60	40% OC	3.60	25% OC	3.60
Nottoway	1-3: 80%, 4-7: 60%, 30% min.	1.25	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	3.15	N/A	N/A
Orange	1 year 66.6%, 63.3%, 60%, 56.6%, 53.3%, 50%, 46.6% 43.3%, 40%, 36.6%, 33.3%	2.20	1 year 66.6%, 63.3%, 60%, 56.6%, 53.3%, 50%, 46.6% 43.3%, 40%, 36.6%, 33.3%	2.20	1 year 66.6%, 63.3%, 60%, 56.6%, 53.3%, 50%, 46.6% 43.3%, 40%, 36.6%, 33.3%	2.20
Page	1 year 72% 62%, 52%, 42%, 32%, 22%, 12% min.	3.00	1 year 72% 62%, 52%, 42%, 32%, 22%, 12% min.	3.00	1 year 72% 62%, 52%, 42%, 32%, 22%, 12% min.	3.00
Patrick	1 year 95%, thereafter 10% less previous year to 25%	1.46	1 year 95%, 70%, 50% 20%, 10% min.	1.46	N/A	N/A
Pittsylvania	1 year 30%, 25%, 20% 15%, 10%, 5% min.	7.25	1 year 30%, 25%, 20% 15%, 10%, 5% min.	7.25	N/A	N/A
Powhatan	1 year 60%, 45%, 37.5%, 30%, 20% min.	3.60	1 yr. 60%, 45%, 37.5%, 30%, 20% min.	3.60	1 year 60%, 45%, 37.5%, 30%, 20% min.	3.60
Prince Edward	20% OC	3.20	20% OC	3.20	N/A	N/A
Prince George	1 year 60%, 50%, 40% 30%, 20% min.	4.00	1 year 60%, 50%, 40% 30%, 20% min.	4.00	1 year 60%, 50%, 40% 30%, 20% min.	4.00
Prince William	1 year 80%, 65%, 50%, 35%, 20%, 10 min.	3.70	1 year 50%, 35%, 20%, 10%, 5% min.	1.25	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	2.00
Pulaski	1-5 years 60%, 6-10 years 40%, 20% min.	2.00	new 60%, 45%, 30%, 30%, 2% min.	2.00	1-5 years 60%, 6-10 years 40%, 20% min.	2.00
Richmond	1 year 40%, 36%, 32.4% 29.2%, 26.2% (min. \$100)	3.50	1 year 40%, 36%, 32.4% 29.2%, 26.2% (min. \$100)	3.50	N/A	N/A
Roanoke	1 year 60%, 50%, 40% 30%, 20% (min. \$100)	3.50	1 year 60%, 50%, 40% 20%, 10% (min. \$100)	3.50	1 year 60%, 50%, 40%, 30%, 20% (min. \$100)	3.50

N/A Not applicable.

Note: See last page of Table 9.4 for key to abbreviations.

**Table 9.4 Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2004 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>						
Rockbridge	1 year 50%, 40%, 30%, 20%, 10% min.	2.55	25% OC	3.75	N/A	N/A
Rockingham	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%	2.80	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%	2.80	1 year 90%, 80%, 70%	2.80
Russell	0-1: 90%, 2-3: 80%, 4-5: 70%, 6-7: 60%, 8-10: 50%, 11-14: 40%, 15+: 30%	1.45	0-1:90%, 2-3: 80%, 4-5: 70%, 6-7: 60%, 8-10: 50%, 11-14: 40%, 15+: 30%	1.45	N/A	N/A
Scott	new 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	0.72	new 70%, 50%, 35%, 25%, 15%, 5%	0.72	new 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	0.72
Shenandoah	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.86	1 year 55%, 50%, 45%, 40%, 25%, 10% min.	2.86	N/A	N/A
Smyth	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	2.25	1 year 80%, 60%, 40%, 20% min.	2.25	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	2.25
Southampton	1 year 80%, 65%, 50%, 35%, 20%, 10% min.	2.40	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.00	30% OC	2.40
Spotsylvania	1 year 50%, 45%, 40%, 30%, 20%	2.00	1 year 50%, 45%, 40%, 30%, 20%	5.00	1 year 50%, 45%, 40%, 30%, 20%	5.00
Stafford	1 year 35%, 30%, 25%, 20%, 15%	5.49	1 year 35%, 30%, 25%, 20%, 15%	5.49	1 year 35%, 30%, 25%, 20%, 15%	5.49
Surry	1 year 60%, 50%, 40%, 30%, 20% min.	3.50	1 year 60%, 50%, 40%, 30%, 20% min.	3.50	1 year 60%, 50%, 40%, 30%, 20% min.	3.50
Sussex	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.85	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.85	N/A	N/A
Tazewell	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	2.00	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	2.00	N/A	N/A
Warren	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	3.15	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	3.15	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	3.15
Washington	1 year 50%, 40%, 30%, 20% min.	1.55	1 year 80%, 40%, 20% min.	1.55	N/A	N/A
Westmoreland	80% DC	2.50	100% FMV	2.50	N/A	N/A
Wise	1 year 90%	1.49	1 year 50%	1.49	N/A	N/A
Wythe	1-5 years 50%, 20% min.	2.08	1-5 years 50%, 20% min.	2.08	1-5 years 50%, 20% min	2.08
York	25% OC	4.00	25% OC	4.00	N/A	N/A
<b>Towns (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.)</b>						
Abingdon	50% OC	0.55	N/A	N/A	N/A	N/A
Amherst	30%	0.35	30% OC	0.35	N/A	N/A
Appomattox	12.5%	0.55	100%	0.55	N/A	N/A
Ashland	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	0.77	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	0.77	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	0.77
Blackstone	1 year 80%, 70%, 55%, 40%, 20%, 10% min.	0.65	Done by Nottoway County	0.65	N/A	N/A
Bowling Green	OC	1.20	20%	1.20	N/A	N/A
Boyce	1 year 75%, 60%, 50%, 40%, 30%, 20% min.	0.60	N/A	N/A	N/A	N/A
Bridgewater	N/A	0.75	N/A	0.75	N/A	N/A
Brookneal	N/A	1.70	N/A	N/A	N/A	N/A
Cape Charles	N/A	2.00	N/A	N/A	N/A	N/A
Chilhowie	N/A (\$5 min.)	0.20	1 year 80%, 60%, 40%, 20%, min. \$5.00	0.20	N/A	N/A
Christiansburg	N/A	0.45	N/A	0.45	N/A	N/A
Clarksville	100%	1.31	100%	1.31	100%	1.31
Clintwood	N/A	0.30	N/A	0.30	N/A	0.30
Coeburn	DS	0.40	1 year 90%	0.40	N/A	N/A

N/A Not applicable.

Note: See last page of Table 9.4 for key to abbreviations.

**Table 9.4** Tangible Personal Property Taxes Related to Business Use for Heavy Tools and Machinery, Computer Hardware, and Generating Equipment, 2004 (continued)

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>						
Colonial Beach	80%	1.84	80%	1.84	80%	1.84
Crewe	1 year 80%, 70%, 55%, 40%, 20%, 10% min.	1.00	Done by Nottoway County	1.00	Done by Nottoway County	1.00
Culpeper	50% OC	0.80	50% OC	0.80	50% OC	0.80
Dillwyn	N/A	0.28	N/A	N/A	N/A	N/A
Dublin	100%	0.50	100%	0.50	100%	0.50
Exmore	Done by Northampton Co.		Done by Northampton Co.		Done by Northampton Co.	
Front Royal	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.60	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.60	N/A	N/A
Haymarket	1 year 80%, 65%, 50%, 35%, 20%, 10% min.	0.60	1 year 50%, 40%, 30%, 20%, 10% min.	0.60	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	0.60
Haysi	N/A	0.15	N/A	0.15	N/A	0.15
Hillsville	1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	0.70	1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	0.70	1 year 90%, 85%, 80%, 70%, 60%, 50%, 40, 35%, 30% min.	0.70
Iron Gate	1 year 40%, 30%, 3-5: 20%, 6-10: 15%, 11-18: 10%, 19+: 5%	1.00	40%	1.00	40%	1.00
Kilmarnock	Done by Lancaster Co.0.16/0.40 and Northumberland Co.		Done by Lancaster Co.0.16/0.40 and Northumberland Co.		Done by Lancaster Co.0.16/0.40 and Northumberland Co.	
Lebanon	N/A	0.75	N/A	0.75	N/A	N/A
Leesburg	N/A	1.00	N/A	1.00	N/A	1.00
Luray	N/A	0.40	N/A	0.40	N/A	N/A
Middleburg	N/A	1.00				
New Market	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.80	Done by Shenandoah Co.	0.80	N/A	N/A
Onancock	N/A	2.00	N/A	2.00	N/A	N/A
Orange	Done by Orange County	0.60	Done by Orange County	0.60	Done by Orange County	0.60
Pamplin	Done by Appomattox Co.	1.00	N/A	N/A	Done by Appomattox	1.00
Pennington Gap	N/A	N/A	100	0.25		
Pulaski	0-5 years 60% OC, 6-10 years 40%, 20% min.	0.74	1-5 years 60% OC, 6-10 years 40%, 20% min.	0.74	0-5 years 60% OC, 6-10 years 40%, 20% min.	0.74
Saint Paul	1-9 years 10%; 5% min.	0.31	1 year 50%, 30%; 10% thereafter	0.31	N/A	N/A
Smithfield	40% OC	0.15	OC	0.15	N/A	N/A
Stephens City	N/A	0.50				
Stuart	N/A	0.33	N/A	0.33	N/A	N/A
Tappahannock	100% FMV	1.25	100% FMV	1.25	N/A	N/A
Vinton	N/A	1.00	N/A	1.00	N/A	1.00
Warrenton	N/A	1.00	N/A	1.00	N/A	1.00
Waverly	N/A	1.06	N/A	1.85	N/A	1.06
Windsor	40% OC	0.10	N/A	N/A	N/A	N/A
Wise	OC	0.53	N/A	N/A	N/A	N/A
Woodstock	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.90	1 year 55%, 50%, 45%, 40%, 25%, 10%	0.90	Done by Shenandoah Co.	0.90
Wytheville	1-5: 50%, 6+: 20%	0.28	1-5: 50%, 6+: 20%	0.28	N/A	0.28

N/A Not applicable.

Key to abbreviations:

BV - Book Value DC - Depreciated Cost DS - Depreciation Schedule FMV - Fair Market Value OC - Original Cost

**Table 9.5  
Tangible Personal Property Taxes Related to Business Use for R&D and Furniture & Fixtures, 2004**

Locality	Research & Development Property		Furniture & Fixtures	
	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities</b> (Note: All cities responded to this survey. Those that answered "not applicable" to all items in this table are excluded.)				
Alexandria	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.75	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.75
Bedford	52% OC	1.50	52% OC	1.50
Bristol	10% OC	6.00	10% OC	6.00
Buena Vista	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.75	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.75
Charlottesville	1 year 25% OC, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	4.20	1 year 25% OC, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	4.20
Chesapeake	20% OC	4.08	20% OC	4.08
Colonial Heights	N/A	N/A	1 year 60%, 50%, 40%, 30%, 20% min.	3.50
Covington	N/A	N/A	10% OC	5.60
Danville	N/A	N/A	1 year 60%, 50%, 40%, 30%, 20% min.	3.00
Emporia	N/A	N/A	1 year 50%, 45%, 40%, 35%, 30%, 25%, 20%	5.00
Fairfax	N/A	3.29	1 year 80%, 70%, 60%, 50%, 40%, 30% 20% 10% min.	3.29
Falls Church	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.71	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.71
Franklin	N/A	N/A	25% OC	4.50
Fredericksburg	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99
Galax	N/A	N/A	50% OC	1.42
Hampton	35% OC	4.25	35%	4.25
Harrisonburg	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	2.00	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	2.00
Hopewell	N/A	N/A	New 60%, 50%, 40%, 30%, 20% min.	3.05
Lexington	N/A	N/A	10% of OC to 25% of book value	3.95
Lynchburg	1-5 years 30% OC, 25.35% min.	3.80	1-5 years 30% OC, 25.35% min.	3.80
Manassas	1 year 80%, 70%, 60%, 50%, 30% 20% 15% min.	3.05	1 year 80%, 70%, 60%, 50%, 30%, 20%, 15% min.	3.05
Manassas Park	N/A	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	3.50
Martinsville	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	2.30	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	2.30
Newport News	N/A	N/A	33.3% OC	4.15
Norfolk	40% OC	4.00	40% OC	4.00
Norton	N/A	N/A	10% OC	1.85
Petersburg	N/A	N/A	1 year 40%, 35%, 30%, 25%, 20% min.	4.30
Poquoson	N/A	N/A	30% OC	3.85
Portsmouth	50% OC	4.35	50% OC	4.35
Radford	DC	2.44	DC	2.44
Richmond	OC	3.70	OC	3.70
Roanoke	ABOS	3.45	1 year 60%, 50%, 40%, 30%, 20% min.	3.45
Salem	1 year 70%, 60%, 50%, 40% 30%, 25% min.	3.20	1 year 70%, 60%, 50%, 40%, 30%, 25% min.	3.20
Staunton	15 years straight line or 10% OC	2.00	Salvage value: 3 years 20% to 15 years 10%	2.00
Suffolk	N/A	N/A	20% OC	4.25
Virginia Beach	40% OC	3.70	40% OC	3.70
Waynesboro	40% of book value to min. 20% OC	5.00	40% book value to min. 20% OC	5.00
Williamsburg	30% OC	3.50	30% OC	3.50
Winchester	1 year 80%, 70%, 60%, 50% 40%, 30% min.	3.50	1 year 80%, 70%, 60%, 50%, 40%, 30% min.	3.50
<b>Counties</b> (Note: All counties responded to this survey. Those that answered "not applicable" to all items in this table are excluded.)				
Accomack	N/A	N/A	1 year 50%, 45%, 43%, 41%, 39%, 37%, 3.13-3.26 35%, 33%, 31%, 29%, 27%, 25%, 23% 21%, 19%, 17%, 15%, 13%, 11%, 9%, 7%, 5% min.	
Albemarle	1 year 25%, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	4.28	1 year 25, 22.5%, 20%, 17.5%, 15%, 12.5%, 10% min.	4.28
Alleghany	15% OC	5.95	15% OC	5.95
Amelia	N/A	N/A	1 year 60%, 40%, 37%, 33%, 20% min.	3.50
Amherst	N/A	N/A	30%	3.25

N/A Not applicable.

Note: See last page of Table 9.5 for key to abbreviations.

**Table 9.5 Tangible Personal Property Taxes Related to Business Use for R&D and Furniture & Fixtures, 2004 (continued)**

Locality	Research & Development Property		Furniture & Fixtures	
	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>				
Appomatox	N/A	N/A	0-5 years: 50% OC, 6-10: 40%, 11-15: 30%, 15+:15%	3.50
Arlington	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.40	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.40
Augusta	1 year 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5% (min. \$50)	1.90	1 year 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5% (min. \$50)	1.90
Bath	N/A	N/A	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$1,000)	0.20
Bedford	1 year 100%, 95%, 90%, 85%, 80%	1.70	1 year 100%, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%	1.70
Bland	N/A	N/A	50% OC	2.29
Botetourt	1 year 90%, 70%, 50%, 30%, 10% min.	2.25	1 year 90%, 70%, 50%, 30%, 10% min.	2.25
Brunswick	25% OC	3.40	25% OC	3.40
Buchanan	OC	1.95	1-3: 80%, 4-6: 60%, 7-9: 40%, 10+: 20%	1.95
Campbell	0-10 years 25% OC, 15% min.	3.85	0-10 years 25% OC, 15% min.	3.85
Caroline	N/A	N/A	20% OC	6.25
Carroll	1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	1.30	1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30% min.	1.30
Charles City	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	3.40	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	3.40
Charlotte	N/A	N/A	10% OC	2.00
Chesterfield	1 year 70%, 50%, 40%, 30%, 20%, 10% min.	3.60	1 year 70%, 50%, 40%, 30%, 20%, 10%	3.60
Clarke	1 year 75%, 60%, 50%, 40%, 30%, 20% min.	4.00	1 year 75%, 60%, 50%, 40%, 30%, 20% min.	4.00
Craig	1 year 100%, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% min.	2.20	1 year 100%, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20% min.	3.50
Culpeper	N/A	N/A	50% of OC	2.50
Cumberland	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50
Dickenson	N/A	N/A	D C	1.59
Dinwiddie	N/A	N/A	20% OC	4.90
Essex	N/A	N/A	10% OC	3.50
Fairfax	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.57	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.57
Fauquier	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.65	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.65
Floyd	N/A	N/A	1 year 60%, 50%, 40%, 30%, 20%	2.70
Fluvanna	N/A	N/A	1-10: 20% OC	3.70
Franklin	1 year 50%, 30%, 40%, 30%, 20% min.	1.67	1 year 50%, 40%, 30%, 20% min.	1.67
Frederick	30% OC	4.20	30% OC	4.20
Giles	25% OC	1.85	25% OC	1.85
Gloucester	30% OC	4.00	30% OC	4.00
Goochland	1 year 60%, 45%, 37.5%, 30%, 20% min.	3.75	1 year 60%, 45%, 37.5%, 30%, 20% min.	4.00
Grayson	1 year: 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%	1.60	1 year: 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%	1.60
Greene	N/A	N/A	1 year 80%, 70%, 60%, 50%, 40% 30%, 20% min.	5.00
Greensville	N/A	4.50	1 year 50%, 45%, 40%, 37.5%, 35% 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15% min.	4.50
Halifax	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.00	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.00
Hanover	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	3.64	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	3.64
Henrico	1 year 75%, 60%, 50%, 45%, 40%, 35% 25%, 20%, 15%, 8% min.	3.50	1 year 75%, 70%, 60%, 50%, 40%, 35%, 25%, 20%, 15%, 8% min.	3.50
Henry	71% OC	1.19	71% OC	1.19
Isle of Wight	N/A	N/A	40% OC	4.40
James City	25% OC	4.00	25% OC	4.00

N/A Not applicable.

Note: See last page of Table 9.5 for key to abbreviations.

**Table 9.5 Tangible Personal Property Taxes Related to Business Use for R&D and Furniture & Fixtures, 2004 (continued)**

Locality	Research & Development Property		Furniture & Fixtures	
	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>				
King & Queen	DC	3.94	20% OC	3.94
King George	1 year 30%, 25%, 20%, 15%, 10% min.	3.10	1 year 30%, 25%, 20%, 15%, 10% min.	3.10
King William	N/A	N/A	1 year 80%, 60%, 40%, 20%, 10% min.	3.65
Lancaster	N/A	N/A	100% book value	1.52
Lee	N/A	N/A	1 year 90%, 80%, 70%, 60%, 50%, 40% 30%, 20% min.	1.41
Loudoun	1 year 50%, 40%, 30%, 20%, 10% min.	2.75	1 year 50%, 40%, 30%, 20%, 10% min.	4.20
Louisa	N/A	N/A	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25%	1.90
Lunenburg	N/A	N/A	1-5: 32.5%, 6-10: 27.5%, 11-15:22.5% 16-20: 17.5%, 21+: 12.5%	3.50
Madison	N/A	N/A	10%, min. \$50	8.70
Mathews	100% BV	2.14	100% BV	2.14
Mecklenburg	N/A	N/A	1 year 80%, 60%, 50%, 40%, 30%, 20%, 15% min.	3.10
Middlesex	N/A	N/A	35% OC	3.50
Montgomery	1 year 80%, 70%, 60%, 50%, 40%, 30% min.	2.45	1 year 80%, 70%, 60%, 50%, 40%, 30% min.	2.45
Nelson	15% OC	2.95	15% OC	2.95
New Kent	1-3 years 55%, 4-6 years 30% 10% min.	3.75	1-3 years 55%, 4-6 years 30%, 10% min.	3.75
Northampton	1 year 70% OC, 60%, 50%, 40%, 25%, 10% min.	4.10	1 year 70% OC, 60%, 50%, 40%, 25%, 10% min.	4.10
Northumberland	40% OC	3.60	40% OC	3.60
Orange	1 year 66.6%, 63.3%, 60%, 56.6%, 53.3%, 50%, 46.6%, 43.3%, 40%, 36.6%, 33.3%	2.20	1 year 66.6%, 63.3%, 60%, 56.6%, 53.3%, 50%, 46.6%, 43.3%, 40%, 36.6%, 33.3%	2.20
Page	N/A	N/A	1 year 72%, 62%, 52%, 42%, 32%, 22%, 12% min.	3.00
Patrick	N/A	N/A	1 year 95%, 85.5%, 77%, 69.3%, 62%, 56% 50.5%, 45.4%, 41%, 36.8%, 33%, 29.8% 26.8%, 25% min.	1.46
Pittsylvania	N/A	N/A	1 year 30%, 25%, 20%, 15%, 10%, 5% min.	7.25
Powhatan	1 year 60%, 45%, 37.5%, 30%, 20% min.	3.60	1 year 60%, 45%, 37.5%, 30%, 20% min.	3.60
Prince Edward	20% OC	3.20	20% OC	3.20
Prince George	1 year 60%, 50%, 40%, 30%, 20% min.	4.00	1 year 60%, 50%, 40%, 30%, 20% min.	4.00
Prince William	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	1.00	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	3.70
Pulaski	1-5 years 60%, 6-10 years 40%, 20% min.	2.00	1-5 years 60%, 6-10 years 40%, 20% min.	2.00
Richmond	N/A	N/A	1 year 40%, 36%, 32.4%, 29.2%, 26.2% (minimum \$100)	3.50
Roanoke	1 year 60%, 50%, 40%, 30%, 20% min.	3.50	1 year 60%, 50%, 40%, 30%, 20% min.	3.50
Rockbridge	25% OC	3.75	25% OC	3.75
Rockingham	1 year 90%, 80%, 70%, 60%, 50% 40%, 30%, 20% min.	2.80	1 year 90%, 80%, 70%, 60%, 50% 40%, 30%, 20% min.	2.80
Russell	N/A	N/A	0-1: 90%, 2-3: 80%, 4-5: 70%, 6-7: 60% 8-10: 50%, 11-14: 40%, 15+:30	1.45
Scott	new 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	0.73	new 90%, 80%, 70%, 60%, 50%, 40%, 30% min.	0.72
Shenandoah	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.86	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.86
Smyth	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	2.25	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	2.25
Southampton	N/A	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.00

N/A Not applicable.

Note: See last page of Table 9.5 for key to abbreviations.

**Table 9.5 Tangible Personal Property Taxes Related to Business Use for R&D and Furniture & Fixtures, 2004 (continued)**

Locality	Research & Development Property		Furniture & Fixtures	
	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>				
Spotsylvania	1 year: 50%, 45%, 40%, 30%, 20% min.	5.00	1 year: 50%, 45%, 40%, 30%, 20% min.	5.00
Stafford	1 year 35%, 30%, 25%, 20%, 15% min.	5.49	1 year 35%, 30%, 25%, 20%, 15% min.	5.49
Surry	1 year 60%, 50%, 40%, 30%, 20% min.	3.50	1 year 60%, 50%, 40%, 30%, 20% min.	3.50
Sussex	N/A	N/A	1 year 90%, 80%, 70%, 60%, 50% 40%, 30%, 20%, 10% min.	4.85
Tazewell	N/A	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	2.00
Warren	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	3.15	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	3.15
Washington	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	1.55	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	1.55
Westmoreland	N/A	2.50	80% OC	2.50
Wise	1 year 90%	1.49	1 year 90%	1.49
Wythe	1-5 years 50%, 20% min.	2.08	1-5 years 50%, 20% min.	2.08
York	N/A	N/A	25% OC	4.00
<b>Towns</b> (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.)				
Ashland	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	0.77	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	0.77
Bowling Green	N/A	N/A	20% OC	1.20
Chilhowie	FMV (\$5 min.)	0.20	FMV, OC (\$5 min.)	0.20
Culpeper	50% OC	0.80	50% OC	0.80
Dublin	N/A	0.50	100%	0.50
Exmore	Done by Northampton Co.		Done by Northampton Co.	
Haymarket	1 year 85%, 75%, 65%, 55%, 45% 35%, 25%, 15%, 10% min.	0.60	N/A	N/A
Haysi	10% OC	0.15	N/A	0.15
Hillsville	N/A	N/A	1 year 90%, 85%, 80%, 70%, 60%, 50%, 40%, 35%, 30%	0.70
Iron Gate	40%	4.00	40%	1.00
Saint Paul	Done by Wise Co.		Done by Wise Co.	
South Boston	N/A	N/A	10% OC	1.42
Vinton	1 year 60%, 50%, 40%, 30%, 20%,	1.00	1 year 60%, 50%, 40%, 30%, 20% min.	1.00
Wytheville	1-5: 50%, 20% min.	0.28	N/A	N/A
N/A Not applicable.				
Key to abbreviations:				
BV - Book Value	DC - Depreciated Cost	FMV - Fair Market Value	OC - Original Cost	

**Table 9.6  
Tangible Personal Property Taxes for Farm, Livestock, & Household Property, 2004**

Locality	Livestock		Farm		Household	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities</b> (Note: All cities responded to this survey. Those that answered "not applicable" to all items in this table are excluded.)						
Bedford	100% FMV	1.30	100% FMV	1.30	N/A	N/A
Chesapeake	12% OC	4.08	12% OC	4.08	N/A	N/A
Franklin	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% min.	4.50	25% OC	4.50	N/A	N/A
Fredericksburg	N/A	N/A	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	N/A	N/A
Hampton	N/A	N/A	OC	4.25	N/A	N/A
Harrisonburg	20% OC	2.00	20% OC	2.00	N/A	N/A
Newport News	N/A	4.15	33.3% OC	4.15	N/A	N/A
Staunton	N/A	N/A	3 years 20%, 15 years 10%	2.00	N/A	N/A
<b>Counties</b> (Note: All counties responded to this survey. Those that answered "not applicable" to all items in this table are excluded.)						
Accomack	N/A	N/A	15%, 14%, 13%	3.13-3.26	N/A	N/A
Alleghany	5% FMV	5.95	5% OC	5.95	N/A	N/A
Augusta	N/A	N/A	20%	1.90	N/A	N/A
Bland	Sheep & hogs \$50 per head; cattle \$100	0.89	1 year 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%	0.89	Household items \$1,000; refrigerator \$100	2.29
Buchanan	FMV	1.95	FMV	1.95	N/A	N/A
Campbell	N/A	N/A	N/A	N/A	N/A	N/A
Caroline	N/A	N/A	10%	6.25	N/A	N/A
Carroll	N/A	N/A	100%	1.30	N/A	N/A
Charles City	100%	3.40	100%	3.40	N/A	N/A
Charlotte	30%	2.00	30%	2.00	N/A	N/A
Clarke	N/A	N/A	1 year 75%, 60%, 50%, 40%, 30%, 20% min.	4.00	N/A	N/A
Essex	FMV	3.50	10% OC	3.50	N/A	N/A
Gloucester	Set price	4.00	10%-30%	4.00	N/A	N/A
Grayson	N/A	N/A	16%	1.60	N/A	N/A
Halifax	N/A	N/A	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.00	N/A	N/A
Henry	71% OC	1.19	71% OC	1.19	N/A	N/A
Highland	N/A	N/A	10%	1.50	N/A	N/A
King & Queen	100% FMV	0.99	100% DC	0.99	N/A	N/A
Lancaster	100%	1.52	100%	1.52	N/A	N/A
Lunenburg	N/A	N/A	50% OC less 10% every 5 years to 10% min.	1.80	N/A	N/A
Madison	N/A	N/A	20% OC, thereafter less 10% from past year, (minimum \$50)	8.70	N/A	N/A
Mathews	100%	2.14	70%	2.14	N/A	N/A
Middlesex	35% FMV	3.50	10% OC	3.50	N/A	N/A
Northampton	N/A	N/A	1 year 70%, 60%, 50%, 40%, 25%, 10% min.	2.16	N/A	N/A
Northumberland	10%	3.60	10%	3.60	N/A	N/A
Orange	N/A	N/A	1 year 66.7%, 63.3%, 60%, 56.6%, 53.3%, 50%, 46.6%, 43.3%, 40%, 36.6%, 33.3% min.	2.20	N/A	N/A
Page	N/A	N/A	1 year 72% OC, minus 10% each year	0.60	N/A	N/A
Prince William	N/A	N/A	1 year 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	0.00001 <sup>a</sup>	N/A	N/A
Richmond	N/A	3.50	40% OC, min. \$100	3.50	N/A	N/A
Rockbridge	N/A	N/A	12.5% OC	3.75	N/A	N/A

N/A Not applicable.

Note: See last page of Table 9.6 for key to abbreviations.

<sup>a</sup> Rate verified by Prince William County.

**Table 9.6 Tangible Personal Property Taxes for Farm, Livestock, & Household Property, 2004 (continued)**

Locality	Livestock		Farm		Household	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>						
Rockingham	N/A	N/A	8 year, 10% straight line	0.44	N/A	N/A
Smyth	N/A	N/A	100%	2.25	N/A	N/A
Southampton	Hogs \$30/head; cows \$50/head; horses \$100/head	4.00	LV seasonal farm equipment	1.95	N/A	N/A
Sussex	Varies	4.85	80% OC, thereafter less 10% from previous year	4.85	N/A	N/A
Washington	N/A	N/A	BV	1.55	N/A	N/A
Westmoreland	100%	1.25	DC	1.25	N/A	N/A
<b>Towns</b> (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.)						
Accomac	N/A	N/A	Done by Accomack Co.	0.10	N/A	N/A
Bowling Green	N/A	N/A	10% OC	N/A	N/A	N/A
Chilhowie	N/A	N/A	100% (\$5 min.)	0.20	N/A	N/A
Colonial Beach	N/A	N/A	N/A	2.60	N/A	N/A
Crewe	N/A	N/A	N/A	N/A	Done by Nottoway Co.	0.80
Exmore	N/A	N/A	Done by Northampton Co.	0.45	N/A	N/A
Hillsville	N/A	N/A	100%	0.70	N/A	N/A
Monterey	N/A	N/A	10%	1.50	N/A	N/A
Onley	N/A	N/A	N/A	0.15		
Stanley	N/A	N/A	N/A	0.45	N/A	N/A
Stony Creek	N/A	N/A	N/A	0.60	N/A	N/A
Strasburg	N/A	N/A	100%	1.11	N/A	N/A
Tappahannock	N/A	N/A	100%	1.25	N/A	N/A
Wise	N/A	N/A	100%	0.53	N/A	N/A

N/A Not applicable.

Key to Abbreviations:

BV - Book Value DC - Depreciated Cost FMV - Fair Market Value LV - Loan Value OC - Original Cost

**Table 9.7  
Tangible Personal Property Taxes for Boats & Aircraft, 2004**

Locality	Boats & Watercraft Over 5 Tons		Private Pleasure Boats & Watercraft		Aircraft	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities</b> (Note: All cities responded to this survey. Those that answered "not applicable" for all items in the table are excluded.)						
Alexandria	Commercial Boats	4.75	OC	0.01	N/A	N/A
Bedford	100% BV	1.80	100% BV	1.80	100% BV	1.80
Bristol	N/A	N/A	11% OC	6.00	11% OC	6.00
Buena Vista	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.75	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.75	1 year 80% OC, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.75
Charlottesville	ABOS	4.20	ABOS	4.20	N/A	N/A
Chesapeake	ABOS	1.58	ABOS	1.58	20% OC	0.58
Colonial Heights	1 year 90%, thereafter less 10% prior years value, minimum \$30	3.50	1 year 90%, thereafter less 10% prior years value, minimum \$30	3.50	N/A	N/A
Covington	NADA: 30% RV	5.60	N/A	N/A	N/A	N/A
Danville	N/A	N/A	N/A	3.00	N/A	0.30
Emporia	30% OC	5.00	N/A	N/A	N/A	N/A
Fairfax	OC	3.29	OC	3.29	OC	3.29
Falls Church	ABOS	4.71	N/A	N/A	N/A	N/A
Franklin	N/A	N/A	25% OC	4.50	N/A	N/A
Fredericksburg	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	N/A
Galax	N/A	1.42	N/A	N/A	N/A	N/A
Hampton	1 year 80%, 70%, 60% 50%, 40%, 30%, 20% 10%, min. \$100	0.000001	1 year 80%, 70%, 60% 50%, 40%, 30%, 20% 10%, min. \$400	0.000001	1 year 80%, 70%, 60% 50%, 40%, 30%, 20% 10%, min. \$100	1.00
Harrisonburg	1 year 90%, 80%, 70% 60%, 50%, 40%, 30%	2.00	1 year 90%, 80%, 70% 60%, 50%, 40%, 30%	2.00	1 year 90%, 80%, 70% 60%, 50%, 40%, 30%	2.00
Hopewell	1 year: 35%, 2-7: 30% 8-13: 25%, 14-22: 15% 23+: 10%	3.05	BUC Research: 35% RV	3.05	N/A	N/A
Lynchburg	ABOS	3.80	ABOS	3.80	1 year 90%, 70%, 60%, 50% 40%, 30%, 20%, 10%	3.80
Manassas	DS	3.05	NADA	3.05	Aircraft Blue Book	0.01
Manassas Park	NADA or OC	3.50	NADA or OC	3.50	N/A	N/A
Martinsville	ABOS	2.30	1 year 90%, thereafter less 10% prior years value minimum \$125	2.30	N/A	N/A
Newport News	1 year 85%, thereafter less 5% of prior year's value	0.90	ABOS or OC	1.00	Aircraft Digest: 100% BV	2.10
Norfolk	ABOS	1.50	ABOS	0.01	20% of base avg. from Blue Book	2.40
Norton	FMV	1.85	FMV	1.85	N/A	N/A
Petersburg	ABOS	4.30	ABOS	4.30	N/A	N/A
Poquoson	ABOS	1.50	ABOS	1.50	N/A	N/A
Portsmouth	ABOS	0.001	ABOS	0.01	N/A	N/A
Radford	NADA	2.44	NADA	2.44	N/A	N/A
Richmond	OC	3.70	OC	3.70	N/A	N/A
Roanoke	ABOS	3.45	ABOS	3.45	OC	1.06
Salem	new 90%, 80%, 70%, 60% 50%, 40% 30%, 25%	3.20	new 90%, 80%, 70%, 60% 50%, 40% 30%, 25%	3.20	new 90%, 80%, 70%, 60% 50%, 40% 30%, 25%	3.20
Staunton	7 year straight line to 15%	2.00	7 year straight line to 15%	2.00	7 year straight line to 15%	2.00
Suffolk	ABOS	1.50	ABOS	1.50	20% OC	0.58
Virginia Beach	NADA Marine	1.50	NADA Marine	0.000001	McFadden Publications,	3.70
Waynesboro	1 year 40%, 30%, 20%	5.00	1 year 40%, 30%, 20%	5.00	1 year 40%, 30%, 20%	5.00
Williamsburg	N/A	N/A	LV	3.50	N/A	N/A
Winchester	N/A	N/A	NADA	3.50	N/A	N/A

N/A Not applicable.

Note: See last page of Table 9.7 for key to abbreviations.

**Table 9.7 Tangible Personal Property Taxes for Boats & Aircraft, 2004 (continued)**

Locality	Boats & Watercraft Over 5 Tons		Private Pleasure Boats & Watercraft		Aircraft	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties</b> (Note: All counties responded to this survey. Those that answered "not applicable" for all items in the table are excluded.)						
Accomack	1 year 30%, 28%, 26%, 24%, 22%, 20%, 18%, 16%, 14%, 12%, 10%, 8%, 6%, 4%, 2%	3.13-3.26	ABOS or NADA	3.13-3.26	Blue Book	3.13-3.26
Albemarle	1 year 85%, thereafter less 85% of prior year value (minimum \$200)	4.28	1 year 85%, thereafter less 85% of prior year value (minimum \$200)	4.28	12.5% OC; 90% of prior assessed value thereafter (minimum \$750)	4.28
Alleghany	N/A	N/A	20% NADA: RV	5.95	12% OC	5.95
Amelia	BV	3.25	N/A	N/A	BV	3.25
Amherst	1 year 80%, thereafter less 10% prior year's value to \$250 minimum	3.25	1 year 80%, thereafter less 10% prior year's value to \$250 minimum	3.25	N/A	N/A
Appomattox	50% avg. RV	3.50	50% avg. RV	3.50	50% avg. RV	3.50
Arlington	N/A	N/A	NADA or OC	4.40	N/A	N/A
Augusta	BV	1.90	BV	1.90	BV: wholesale	1.90
Bath	1 year 90%, minus 10% to minimum \$1,000	0.20	1 year 90%, minus 10% to minimum \$1,000	0.20	1 year 90%, minus 10% to minimum \$1,000	0.20
Bedford	20% avg. RV	8.50	20% avg. RV	8.50	20% avg. RV	8.50
Bland	N/A	2.29	1 year 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%	2.29	N/A	1.60
Botetourt	1 year 90%, 70%, 50%, 30%, 10% min.	2.55	1 year 90%, 70%, 50%, 30%, 10% min.	2.55	1 year 90%, 70%, 50%, 30%, 10% min.	2.55
Brunswick	ABOS	3.40	ABOS	3.40	25% OC	3.40
Buchanan	1 year 85%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10%	1.95	1 year 85%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10%	1.95	FMV	1.95
Buckingham	NADA	4.05	N/A	N/A	N/A	4.05
Campbell	1 year 50%, 45%, 40%, 36.5%, 32.8%, 29.5% min.	3.85	1 year 50%, 45%, 40%, 36.5%, 32.8%, 29.5% min.	3.85	1 year 50%, 45%, 40%, 36.5%, 32.8%, 29.5% min.	3.85
Caroline	N/A	N/A	40% ABOS	6.25	1 year 45%, 40%, 35%, 30%, 25%, 20%, 15%, 10% (minimum \$2,000)	6.25
Carroll	1 year 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30%	1.30	1 year 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30%	1.30	1 year 80%, 75%, 65%, 55%, 45%, 40%, 35%, 30%	1.30
Charles City	100% ABOS	3.40	100% ABOS	3.40	1 year 60%, 50%, 40%, 30%, 20%, 10%	3.40
Charlotte	85%	2.00	85%	2.00	85%	2.00
Chesterfield	1 year 70%, 50%, 40%, 30%, 20%, 10%	3.60	1 year 70%, 50%, 40%, 30%, 20%, 10%	3.60	Aircraft Bluebook	0.50
Clarke	1 year 75%, 60%, 50%, 40%, 30%, 20%	4.00	1 year 75%, 60%, 50%, 40%, 30%, 20%	4.00	100% WV from aircraft book	4.00
Craig	N/A	N/A	1 year 75%, 70%, 65%, decrease by 5% each year (min. \$100)	3.00	1 year 75%, 70%, 65%, decrease by 5% each year (min. \$100)	3.00
Culpeper	100% low-trade ABOS	2.50	100% low-trade ABOS	2.50	25% base avg. - Aircraft Blue Book	2.50
Cumberland	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50	FMV, Aircraft Blue Book	0.45
Dickenson	N/A	N/A	DS	1.59	N/A	N/A
Dinwiddie	20% OC; if available, book LV	4.90	20% OC; if available, book LV	4.90	Aircraft Book: 100%	0.50
Essex	20% FMV	3.50	50% FMV	3.50	50% FMV	3.50
Fairfax	OC	0.01	OC	0.01	OC	0.01
Fauquier	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10%	4.65	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10%	1.50	Aircraft Blue Book	0.60

N/A Not applicable.

Note: See last page of Table 9.7 for key to abbreviations.

**Table 9.7 Tangible Personal Property Taxes for Boats & Aircraft, 2004 (continued)**

Locality	Boats & Watercraft Over 5 Tons		Private Pleasure Boats & Watercraft		Aircraft	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>						
Floyd	1 year 70%, thereafter less 10% prior year's value 20% min.	2.70	1 year 70%, thereafter less 10% prior year's value 20% min.	2.70	1 year 70%, thereafter less 10% prior year's value 20% min.	2.70
Fluvanna	100% avg. TV	3.70	Boat Blue Book	3.70	1-10 years: 20% OC	3.70
Franklin	100% low BV	1.67	100% low BV	1.67	100% low BV	1.67
Frederick	N/A	N/A	Boat Blue Book/NADA	4.20	Aircraft Blue Book	0.425
Giles	25%	1.85	25%	1.85	25% OC	1.85
Gloucester	50% of low boat BV	1.00	50% of low boat BV	4.00	50% BV	4.00
Goochland	1 year 60%, 45%, 37.5%, 30%, 20% min.	4.00	1 year 60%, 45%, 37.5%, 30%, 20% min.	4.00	1 year 60%, 45%, 37.5%, 30%, 20% min.	4.00
Grayson	FMV	1.60	N/A	1.60	N/A	N/A
Greensville	N/A	4.50	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30% 27.5%, 25%, 22.5%, 20% 17.5%, 15%	4.50	1 year 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30% 27.5%, 25%, 22.5%, 20% 17.5%, 15%	0.50
Halifax	100% FMV	2.00	1 year 90% OC, 10% depreciation per year	2.00	100% FMV	2.00
Hanover	N/A	N/A	Boat Blue Book	3.64	Aircraft Blue Book	1.00
Henrico	new 75%, 60%, 50%, 40%, 30%, 20%	3.50	new 75%, 60%, 50%, 40%, 30%, 20%	3.50	new 75%, 60%, 50%, 40%, 30%, 20%	1.60
Henry	100%	1.48	60% FMV	1.48	60% OC	1.19
Highland	1 year 100%, 5% depreciation per year, 5% min.	1.50	1 year 100%, 5% depreciation per year, 5% min.	1.50	FMV	1.50
Isle of Wight	ABOS: LV	1.00	ABOS	1.00	Blue Book: LV	1.00
James City	50% BV	4.00	50% BV	4.00	25% OC	4.00
King & Queen	Used WV	3.94	Used WV	3.94	40% RV	3.94
King George	1 year 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 10% min.	3.10	1 year 50%, 45%, 40% 35%, 30%, 25%, 20% 15%, 10% min.	3.10	N/A	N/A
King William	NADA guide	3.65	NADA guide	3.65	1 year 75%, less 10% depreciation per year	3.65
Lancaster	100%	1.52	100%	1.52	100% FMV	1.52
Lee	100% FMV	1.41	N/A	N/A	100% FMV	1.41
Loudoun	1 year 70%, 60%, 50%, 40%, 30%, 20%	4.20	1 year 70% 60%, 50%, 40%, 30%, 20%	4.20	Blue Book: avg. WV	0.01
Louisa	N/A	N/A	NADA	1.90	100% FMV	0.48
Lunenburg	N/A	N/A	100% TV	3.50	100% TV	2.10
Madison	1 year 20%, thereafter minus 10% prior year's value to minimum \$50	8.70	1 year 20%, thereafter minus 10% prior year's value to minimum \$50	8.70	N/A	N/A
Mathews	ABOS	1.50	ABOS	1.50	100% BV	2.14
Mecklenburg	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15%	2.87	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15%	2.87	1 year 80%, 70%, 60%, 50%, 40%, 30%, 25%, 15%	2.87
Middlesex	35% RV	3.50	35% RV	3.50	35% RV	3.50
Montgomery	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	2.45	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	2.45	1 year 80%, 60%, 50%, 30%, 20%, 10% min.	1.23
Nelson	N/A	N/A	N/A	N/A	BV	2.95
New Kent	75% NADA	3.75	NADA	3.75	80% RV	0.50
Northampton	ABOS	4.10	ABOS	2.05	100% WV	4.10
Northumberland	20% OC	3.60	40% avg. RV	3.60	40%	3.60
Nottoway	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	3.15	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	3.15	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	0.50
Orange	NADA	1.65	NADA	1.65	10% base value	0.55

N/A Not applicable.

Note: See last page of Table 9.7 for key to abbreviations.

**Table 9.7 Tangible Personal Property Taxes for Boats & Aircraft, 2004 (continued)**

Locality	Boats & Watercraft Over 5 Tons		Private Pleasure Boats & Watercraft		Aircraft	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>						
Page	1 Year 72% OC, 10% depreciation per year	3.00	1 year 72% OC, 10% depreciation per year	3.00	1 year 72% OC, 10% depreciation per year	3.00
Patrick	1 year 95%, thereafter 10% from previous year to 25% minimum	1.46	N/A	N/A	N/A	N/A
Pittsylvania	30% used WV	7.25	30% used WV	7.25	30% FMV	7.25
Powhatan	100% FMV	3.60	100% FMV	3.60	100% FMV	3.60
Prince Edward	N/A	N/A	NADA: LV	3.20	Based on year, model, and condition	3.20
Prince George	new 60%, 50%, 40% 30%, 20% min.	4.00	NADA	4.00	new 60%, 50%, 40% 30%, 20% min.	4.00
Prince William	OC	0.00001 <sup>a</sup>	OC	0.00001 <sup>a</sup>	Commuter	0.00001 <sup>a</sup>
Pulaski	1-5 years 60%, 6-10 years 40%, 20% min.	2.00	NADA avg. used	2.00	60% OC	2.00
Rappahannock	LV	3.00	LV	3.00	LV	3.00
Richmond	1 year 40% minimum \$100	3.50	1 year 40% minimum \$100	3.50	1 year 40% minimum \$200	3.50
Roanoke	NADA	3.50	NADA	3.50	N/A	3.50
Rockbridge	1 Year 75%, thereafter less 25% previous year's value to minimum \$100	3.25	BV (minimum \$100)	3.75	N/A	N/A
Rockingham	8 year 10% straight line	2.80	8 year 10% straight line	2.80	LV	2.80
Russell	1-2: 80%, 3-4: 60% 5-6:50%, 7-10: 40% 11-14:30%, 15+:20%	1.45	1-2: 80%, 3-4: 60% 5-6:50%, 7-10: 40% 11-14:30%, 15+:20%	1.45	1-2: 80%, 3-4: 60% 5-6:50%, 7-10: 40% 11-14:30%, 15+:20%	1.45
Shenandoah	1 year 90%, 80%, 70% 60%, 50%, 40%, 30% 20%, 10%	2.86	1 year 90%, 80%, 70% 60%, 50%, 40%, 30% 20%, 10%	2.86	1 year 90%, 80%, 70% 60%, 50%, 40%, 30% 20%, 10%	2.86
Smyth	N/A	2.25	N/A	2.25	N/A	1.40
Southampton	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20% 10% min.	4.00	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.00	N/A	N/A
Spotsylvania	1 year 50%, 45%, 40% 30%, 20%	5.00	1 year 50%, 45%, 40% 30%, 20%	5.00	1 year 50%, 45%, 40% 30%, 20%	5.00
Stafford	40% avg. RV or OC	5.49	40% avg. RV or OC	5.49	40% avg. RV or OC	3.00
Surry	ABOS: LV	3.50	ABOS: LV	3.50	40% RV	3.50
Sussex	NADA: 100% used W V	4.85	NADA: 100% used W V	4.85	FMV	4.85
Tazewell	NADA	2.00	NADA	2.00	1 year 80%; 70%, 60%, 50%, 40%, 30%, 20%	0.50
Warren	100%	3.15	100%	3.15	100%	0.50
Washington	NADA: LV	1.55	NADA: LV	1.55	Aircraft Blue Book: LV	1.55
Westmoreland	50% low RV	2.50	50% RV	2.50	100% FMV	2.50
Wise	N/A	N/A	ABOS: LV	1.49	Aircraft Blue Book: LV	1.49
Wythe	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	2.08	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	2.08	DC	2.08
York	1 year 60%, 50%, 40%, 30%, 20%, 10% min.	1.00	60% ABOS: LV	4.00	N/A	N/A
<b>Towns (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.)</b>						
Abingdon	NADA: LV	0.55	NADA: LV	0.55	Aircraft Blue Book: LV	0.55
Accomac	Done by Accomack Co.	0.10	Done by Accomack Co.	0.10	N/A	N/A
Amherst	1 year 80%, 10% depreciation per year	0.35	1 year 80%, 10% depreciation per year	0.35	N/A	N/A
Appomattox	N/A	N/A	100% FMV	0.55	N/A	N/A
Ashland	ABOS	0.77	ABOS	0.77	Aircraft Blue Book	0.77

N/A Not applicable.

Note: See last page of Table 9.7 for key to abbreviations.

<sup>a</sup> Prince William County has confirmed the rate of 0.00001.

**Table 9.7 Tangible Personal Property Taxes for Boats & Aircraft, 2004 (continued)**

Locality	Boats & Watercraft Over 5 Tons		Private Pleasure Boats & Watercraft		Aircraft	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>						
Blackstone	1 year 80%, 10% min.	0.65	1 year 80%, 10% min.	0.65	Done by Nottoway Co.	0.65
Bowling Green	N/A	N/A	40% NADA: RV	1.20	N/A	N/A
Boyce	Done by Clarke County	0.60	Done by Clarke County	0.60	N/A	N/A
Brookneal	N/A	1.70	N/A	1.70	N/A	N/A
Cape Charles	N/A	N/A	N/A	1.00	N/A	N/A
Chase City	100%	1.14	N/A	N/A	N/A	N/A
Chatham	30% used WV	0.20	30% used WV	0.20	N/A	N/A
Chilhowie	FMV (\$5 min.)	0.20	FMV (\$5 min.)	0.20	FMV (\$5 min.)	0.20
Chincoteague	Done by Accomack Co.	0.85	Done by Accomack Co.	0.85	N/A	N/A
Claremont	N/A	0.60	N/A	0.60	N/A	N/A
Clarksville	100%	1.31	100%	1.31	100%	1.31
Clintwood	N/A	0.30	D S	0.30	N/A	0.30
Colonial Beach	40% NADA: WV	1.84	N/A	N/A	80%	1.84
Courtland	Done by Southampton Co.	1.14	Done by Southampton Co.	1.14	N/A	N/A
Crewe	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00
Culpeper	100% NADA: TV	0.80	100% TV (min \$200)	0.80	25% Aircraft Blue Book	0.80
Dublin	100%	0.50	100%	0.50	100%	0.50
Edinburg	N/A	N/A	N/A	0.75	N/A	N/A
Exmore	Done by Northampton Co.	0.45	Done by Northampton Co.	0.45	N/A	N/A
Front Royal	Small Boat Guide	0.60	N/A	N/A	Aircraft Blue Book	0.60
Hallwood	N/A	0.45	N/A	0.45	N/A	N/A
Haymarket	N/A	0.60	Done by Pr. William Co.	0.60	N/A	0.60
Haysi	100% FMV	0.15	100% FMV	0.15	100% FMV	0.15
Hillsville	85%	0.70	85%	0.70	N/A	N/A
Iron Gate	40%	7.50	N/A	N/A	N/A	N/A
Kilmarnock	Done by Lancaster and Northumberland Co.	0.16/0.40	Done by Lancaster and Northumberland Co.	0.16/0.40	Done by Lancaster and Northumberland Co.	0.16/0.40
La Crosse	100% LV	0.44	100% LV	0.44	N/A	N/A
Lebanon	N/A	N/A	N/A	0.50	N/A	N/A
Leesburg	N/A	1.00	N/A	1.00	N/A	0.001
Louisa	100%	0.71	100%	0.71	100%	0.71
Luray	N/A	N/A	N/A	0.40	N/A	N/A
Monterey	100% depreciation	1.50	1 year 100%, 5% depreciation per year 5% min.	1.50	FMV	1.50
Onancock	N/A	2.00	N/A	2.00	N/A	N/A
Onley	100%	0.15	100%	0.15	N/A	N/A
Orange	Done by Orange County	0.60	N/A	0.60	Done by Orange County	0.60
Pamplin	N/A	N/A	N/A	1.00	N/A	N/A
Pearisburg	25%	3.75	25%	3.75	N/A	N/A
Pulaski	100% NADA	0.74	100% NADA	0.74	60% OC	N/A
Rural Retreat	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	0.45	1 year 70%, 60%, 50%, 40%, 30%, 20% min.	0.45	N/A	N/A
Saint Paul	N/A	N/A	ABOS, 100% BV	N/A	N/A	N/A
Saxis	N/A	0.27	N/A	N/A	N/A	N/A
Smithfield	OC	0.25	OC	0.25	N/A	N/A
South Boston	N/A	N/A	OC, 10% depreciation per year, 15% min.	1.42	N/A	N/A
South Hill	100%	1.05	100%	1.05	N/A	N/A
Stanley	N/A	0.45	N/A	0.45	N/A	N/A
Stephens City	N/A	N/A	N/A	1.00	N/A	N/A
Strasburg	100%	1.11	100%	1.11	N/A	N/A
Stuart	N/A	0.33	N/A	0.33	N/A	0.33
Surry	N/A	N/A	NADA: low value	0.60	N/A	N/A
Tappahannock	100% FMV	1.25	100% FMV	1.25	100% FMV	1.25
Urbanna	N/A	N/A	NADA	0.65	N/A	N/A
Vinton	Done by Roanoke Co.	1.00	Done by Roanoke Co.	1.00	Done by Roanoke Co.	1.00
Wakefield	N/A	0.86	N/A	0.86	N/A	0.86
Warrenton	N/A	N/A	N/A	N/A	N/A	1.00
Warsaw	100%	0.60	100%	0.60	N/A	N/A

N/A Not applicable.

Note: See last page of Table 9.7 for key to abbreviations.

**Table 9.7 Tangible Personal Property Taxes for Boats & Aircraft, 2004 (continued)**

Locality	Boats & Watercraft Over 5 Tons		Private Pleasure Boats & Watercraft		Aircraft	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>						
Waverly	N/A	1.85	N/A	1.85	N/A	1.85
Windsor	ABOS	0.50	65% OC	0.50	N/A	N/A
Wise	N/A	N/A	OC	0.53	N/A	N/A
Woodstock	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90
Wytheville	Done by Wythe Co.	0.28	Done by Wythe Co.	0.28	Done by Wythe Co.	0.28

N/A Not applicable.

Key to abbreviations:

ABOS - Anderson Bugg Outdoor Service Guide    BUC - BUC Used Boat Pricing Guide    BV - Book Value    DC - Depreciated Cost  
 FMV - Fair Market Value    LV - Loan Value    OC - Original Cost    RV - Retail Value    TV - Trade-in Value    WV - Wholesale Value

**Table 9.8**

**Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2004**

	Antique Motor Vehicles		Recreational Vehicles		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities</b> (Note: All cities responded to this survey. Those that answered "not applicable" for all items in this table are excluded.)						
Alexandria	N/A	0.01	OC	4.75	N/A	N/A
Bedford	NADA	1.80	100% BV	1.80	100% BV	0.80
Bristol	30% NADA LV	6.00	11% OC	6.00	Square footage	0.98
Buena Vista	N/A	N/A	NADA	4.75	Wingate Appraisal Guide	0.80
Charlottesville	N/A	N/A	1 year 80% OC, 10% depreciation per year	4.20	VA Mobile Home Guide	1.09
Chesapeake	Exempt per ordinance	N/A	Pricing Guide	1.58	Square footage and model year	1.28
Colonial Heights	Assessed at \$500	3.50	1 year 90% OC, 10% depreciation per year	3.50	N/A	N/A
Covington	N/A	N/A	45% NADA RV	5.60	Square footage and model year	0.66
Danville	N/A	3.00	N/A	3.00	Square footage	0.77
Emporia	30% OC	5.00	30% OC	5.00	Assessed as personal property	0.84
Fairfax	N/A	N/A	OC	3.29	N/A	N/A
Falls Church	N/A	N/A	NADA	4.71	N/A	N/A
Franklin	\$100 flat rate	4.50	1 year 80% OC, 10% depreciation per year	4.50	N/A	N/A
Fredericksburg	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	N/A	1 year 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	FMV	0.89
Galax	N/A	N/A	90%, 80%, 70%, 60%, 50%, 40%, 30% min.	1.42	N/A	0.79
Hampton	LV	4.25	NADA	1.00	Wingate Appraisal Guide	1.27
Harrisonburg	Old Car Pricing Guide	2.00	OC or NADA	2.00	FMV	0.62
Hopewell	N/A	N/A	N/A	N/A	Square footage	1.20
Lexington	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.64
Lynchburg	N/A	N/A	1 yr. 90%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	3.80	Square footage	1.11
Manassas	Vehicles 1979 and prior are assessed at \$100	0.01	NADA	3.05	VA Mobile Home Appraisal Guide	1.15
Manassas Park	OC or min. \$200	3.50	OC or NADA	3.50	N/A	N/A
Martinsville	OC or NADA LV	2.30	Intertec avg.	2.30	N/A	N/A
Newport News	\$200 min.	4.15	90% NADA BV	1.00	Square footage	1.27
Norfolk	N/A	N/A	NADA	1.50	Wingate Appraisal Guide	1.40
Norton	FMV	1.85	N/A	N/A	Square footage	0.70
Petersburg	N/A	N/A	100% ABOS	4.30	Wingate Appraisal Guide	1.41
Poquoson	\$250 min.	3.85	100% BV	1.50	Assessed Value	1.12
Portsmouth	N/A	N/A	NADA	1.50	Blue Book	1.42
Radford	N/A	N/A	NADA	2.44	FMV	0.70
Richmond	N/A	N/A	OC	3.70	N/A	1.37955
Roanoke	N/A	N/A	Intertec: LV	3.45	Wingate Appraisal Guide	1.21
Salem	N/A	N/A	current 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25% min.	3.20	Wingate Appraisal Guide	1.18
Staunton	N/A	N/A	NADA or 7 years straight line to 10%	N/A	Wingate Appraisal Guide	1.00
Suffolk	N/A	N/A	NADA	1.50	100%	1.08
Virginia Beach	N/A	N/A	NADA	1.50	Square footage	1.22
Waynesboro	N/A	N/A	1st year 40%, 30%, 20% min.	5.00	N/A	0.85
Williamsburg	N/A	3.50	LV	3.50	Taxed as real estate	0.54
Winchester	NADA or \$200 min.	3.50	NADA: TV	3.50	100% AV	0.69
<b>Counties</b> (Note: All counties responded to this survey. Those that answered "not applicable" for all items in this table are excluded.)						
Accomack	N/A	N/A	NADA	3.13-3.26	N/A	0.57-0.68
Albemarle	AV: low value	4.28	1st year 85%, 85% less per year, minimum \$750	4.28	Square footage and condition	0.76
Alleghany	N/A	N/A	20% OC	5.95	AV and condition	0.66
Amelia	BV	3.25	BV	3.25	Square footage, age, BV	0.50
Amherst	N/A	N/A	N/A	N/A	N/A	0.59

N/A Not applicable.

Note: See last page of Table 9.8 for key to abbreviations.

**Table 9.8** Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2004 (continued)

	Antique Motor Vehicles		Recreational Vehicles		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>						
Appomattox	N/A	N/A	50% avg. RV	3.50	Mobile Home Guide	0.66
Arlington	1978 and prior assessed at \$100	4.40	NADA LV	4.40	N/A	4.40
Augusta	BV	1.90	1 year 40%, 35%, 30%, 25% 20%, 15%, 10%, 5% (Min. \$50)	1.90	FMV	0.58
Bath	100% avg. TV	0.20	N/A	0.20	AV	0.50
Bedford	20% avg. RV	8.50	20% avg. RV	8.50	100% avg. FMV	0.66
Bland	Fixed \$500	2.29	N/A	N/A	Square footage, DS	0.69
Botetourt	Avg. LV	2.55	Avg. LV	2.55	N/A	0.70
Brunswick	FMV	3.40	FMV	3.40	FMV	0.60
Buchanan	FMV	1.95	1 year 85%, 70%, 60%, 50%, 40%, 35%, 25%, 15%, 10%	1.95	Square footage, DS	0.49
Buckingham	N/A	4.05	NADA	4.05	100%	0.58
Campbell	N/A	N/A	1 year 34.72%, 31.25%, 28.13%, 25.31%, 22.78%, 20.50%	3.85	Wingate Appraisal Guide	0.52
Caroline	Min. \$200	6.25	40% NADA	6.25	Square footage	0.805
Carroll	1 year 80%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min.	1.30	1 year 90%, 85%, 75%, 65%, 55%, 45%, 40%, 35%, 30% min.	1.30	100%	0.59
Charles City	100% FMV	3.40	NADA	3.40	Wingate Appraisal Guide	0.82
Charlotte	Fixed \$1,500	2.00	85%	2.00	Wingate Appraisal Guide	0.62
Chesterfield	\$100 min. value	3.60	new 90%, 70%, 50%, 40% 30%, 20%, 10% min.	3.60	Wingate Appraisal Guide	1.07
Clarke	Old Cars Price Guide, \$5,000 max.	4.00	NADA	4.00	Wingate Appraisal Guide	0.74
Craig	N/A	N/A	N/A	3.00	Wampler-Eanes Guide	0.66
Culpeper	\$700 flat rate	2.50	100% NADA: used WV	2.50	Square footage, DS	0.89
Cumberland	N/A	N/A	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50	Square footage	0.76
Dickenson	15 years and older assessed at \$100	1.59	N/A	N/A	Square footage, DS	0.60
Dinwiddie	BV	4.90	BV	4.90	Square footage, DS	0.77
Essex	50% FMV	3.50	50% FMV	3.50	100% FMV	0.70
Fairfax	Pricing Guide	0.01	OC	4.57	FMV	1.16
Fauquier	\$225 min. value	4.65	1 year 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	1.50	AV	0.99
Floyd	CPI Value Guide:	2.70	N/A	N/A	Wingate Appraisal Guide	0.64
Fluvanna	N/A	N/A	100% Blue Book	3.70	Wingate Appraisal Guide	0.71
Franklin	N/A	N/A	100% low book	1.67	Square footage, DS	0.53
Frederick	NADA/CPI	4.20	Intertec or NADA	4.20	NADA, Wingate, dealer cost, or AV	0.73
Giles	100% flat value	1.85	N/A	N/A	Wingate Appraisal Guide	0.72
Gloucester	50% avg. RV	4.00	50% BV	4.00	Square footage	0.95
Goochland	N/A	N/A	1 year 60%, 45%, 37.5%, 30%, 20% min.	4.00	Flat rate	0.70
Grayson	FMV	1.60	FMV	1.60	FMV	0.55
Greene	N/A	N/A	N/A	N/A	N/A	0.79
Greensville	N/A	4.50	1 year 75%, 70%, 60%, 55%, 50%, 45%, 40%, 37.5%, 35%, 32.5%, 30%, 27.5%, 25%, 22.5%, 20%, 17.5%, 15%	4.50	Wingate Appraisal Guide	0.59

N/A Not applicable.

Note: See last page of Table 9.8 for key to abbreviations.

**Table 9.8** Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2004 (continued)

	Antique Motor Vehicles		Recreational Vehicles		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>						
Halifax	FMV or \$500	2.00	100% FMV	2.00	100%	0.37
Hanover	NADA Classic Car Guide	3.64	100% NADA	3.64	90%	0.86
Henrico	NADA	3.50	new 85%, 75%, 60%, 50%, 40%, 30%, 20%	3.50	Square footage	0.94
Henry	N/A	N/A	NADA: 60% LV	1.48	VA Mobile Home Guide	0.54
Highland	FMV	1.50	FMV estimate	1.50	Mobile Home Guide	0.67
Isle of Wight	N/A	N/A	25% BV	4.40	Wingate Appraisal Guide	0.77
James City	N/A	N/A	50% BV	4.00	FMV	0.87
King & Queen	NADA	3.94	Used WV	3.94	FMV	0.58
King George	N/A	N/A	1 year 50% OC, 5% depreciation per year, 10% min.	3.10	VA Mobile Home Guide	0.77
King William	Assessed at \$1,000	3.65	NADA	3.65	\$20-24 per square foot	1.08
Lancaster	100% FMV	1.52	100%	1.52	Square footage and year	0.44
Lee	N/A	N/A	N/A	N/A	100% FMV	0.65
Loudoun	\$100 assessment	4.20	1 year 70%, 60%, 50%, 40%, 30%, 20%	4.20	Wingate Appraisal Guide	1.11
Louisa	N/A	N/A	100% NADA: WV	1.90	100% FMV	0.70
Lunenburg	N/A	N/A	100% TV	3.50	100% FMV	0.42
Madison	N/A	N/A	20% the first year	8.70	100%	0.76
Mathews	100% FMV	2.14	100% NADA	2.14	100% FMV	0.79
Mecklenburg	N/A	N/A	1 year 80%, 70%, 60% 50%, 45%, 35%, 25%, 15%	2.87	Wingate Appraisal Guide: square foot factor	0.43
Middlesex	N/A	N/A	35% RV	3.50	100% RV	0.48
Montgomery	N/A	N/A	NADA	2.45	FMV	0.67
Nelson	Exempt	N/A	BV	2.95	AV	0.72
New Kent	50% NADA: loan value	3.75	75% NADA	3.75	Square footage	0.77
Northampton	100% NADA loan value	4.10	N/A	N/A	AV	0.65
Northumberland	N/A	N/A	40%	3.60	100%	0.61
Nottoway	1 year 80%, 70%, 55%, 40%, 25%, 10% min.	3.15	N/A	N/A	OC	0.54
Orange	N/A	N/A	100% RV	2.20	100%	0.84
Page	N/A	N/A	1 year 72%, 62%, 52%, 42%, 32%, 22%, 12%	3.00	CAMRA	0.67
Patrick	N/A	N/A	N/A	N/A	N/A	0.50
Pittsylvania	30% TV	7.25	30% used WV	7.25	Square footage, year, model, condition	0.55
Powhatan	100% LV	3.60	100% FMV	3.60	100% FMV	0.95
Prince Edward	N/A	N/A	NADA: LV	3.20	VA Mobile Home Guide	0.43
Prince George	60% first year, 50%, 40% 30%, 20% min.	4.00	60% first year, 50%, 40% 30%, 20% min.	4.00	Wingate Appraisal Guide	0.90
Prince William	N/A	N/A	NADA	0.00001 <sup>a</sup>	Wingate Appraisal Guide	1.07
Pulaski	Assessed at \$350	2.00	NADA: avg. used	2.00	AV	0.62
Rappahannock	N/A	N/A	Used WV	3.00	Per \$100	0.68
Richmond	N/A	N/A	1 year 40%, min. \$100	3.50	80% OC	0.54
Roanoke	N/A	3.50	N/A	3.50	N/A	1.12
Rockbridge	N/A	N/A	BV	3.75	Recognized pricing guide: square footage	0.685
Rockingham	N/A	N/A	8 year, 10% straight line	2.80	8 year, 10% straight line	0.71
Russell	1-2: 80%, 3-4: 60% 5-6: 50%, 7-10: 40% 11-14: 30% 15+: 20%	1.45	1-2: 80%, 3-4: 60% 5-6: 50%, 7-10: 40% 11-14: 30% 15+: 20%	1.45	100%	0.64

N/A Not applicable.

Note: See last page of Table 9.8 for key to abbreviations.

<sup>a</sup> Verified by Prince William County.

**Table 9.8** Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2004 (continued)

	Antique Motor Vehicles		Recreational Vehicles		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>						
Scott	N/A	N/A	100%	1.40	100%	0.73
Shenandoah	N/A	N/A	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.86	Square footage	0.68
Smyth	N/A	2.25	N/A	N/A	Wingate Appraisal Guide	0.63
Southampton	\$130 per unit	4.00	1 year 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.00	OC or Wingate Appraisal Guide	0.67
Spotsylvania	NADA	0.00	1 year 50%, 45%, 40%, 30%, 20%	5.00	Mobile Home Guide	0.86
Stafford	N/A	N/A	1 year 40%, 35%, 30% 25%, 20%, 15%	5.49	100% FMV	1.14
Surry	Flat value	3.50	OC or NADA: LV	3.50	Wingate Appraisal Guide	0.80
Sussex	Collectible Car Book	4.85	N/A	N/A	Wingate Appraisal Guide	0.65
Tazewell	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.56
Warren	N/A	N/A	100%	3.15	100%	0.76
Washington	BV	1.55	BV	1.55	1 year 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% (min. \$30)	0.57
Westmoreland	LV	2.50	100% FMV	2.50	LV	0.66
Wise	Old Cars Price Guide	1.49	NADA	1.49	Wingate Appraisal Guide	0.57
Wythe	N/A	N/A	N/A	N/A	AV	0.54
York	N/A	N/A	50% NADA: WV	4.00	Square footage	0.86
<b>Towns (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.)</b>						
Abingdon	N/A	N/A	BV	0.55	100% OC, 10% depreciation per year	0.32
Accomac	Done by Accomack Co.	0.10	N/A	N/A	Done by Accomack Co.	0.07
Alberta	N/A	N/A	N/A	N/A	N/A	0.27
Altavista	N/A	N/A	N/A	N/A	Done by Campbell Co.	0.20
Amherst	1 year 70%, 10% depreciation per year	0.35	1 year 70%, 10% depreciation per year	0.35	N/A	0.14
Appomattox	Assessed at \$700	0.55	100% FMV	0.55	100% FMV, DS	0.15
Ashland	NADA	0.77	N/A	N/A	Blue Book	0.07
Big Stone Gap	N/A	N/A	N/A	N/A	N/A	0.39
Blackstone	Done by Nottoway Co.	0.65	Done by Nottoway Co.	0.65	O C	0.65
Bluefield	N/A	N/A	N/A	N/A	N/A	0.25
Bowling Green	N/A	1.20	40% NADA	1.20	N/A	0.14
Boyce	Done by Clarke County	0.60	Done by Clarke County	0.60	N/A	N/A
Branchville	\$130 per unit	0.61	80% to 10% min.	0.61	N/A	0.17
Brookneal	N/A	N/A	N/A	N/A	N/A	0.17
Buchanan	N/A	N/A	N/A	N/A	N/A	0.10
Burkeville	N/A	N/A	Done by Nottoway Co.	0.66	N/A	0.13
Cape Charles	N/A	N/A	N/A	N/A	100%	0.3008
Cedar Bluff	N/A	N/A	N/A	N/A	100%	0.19
Chase City	N/A	N/A	N/A	N/A	15%	0.32
Chatham	N/A	N/A	N/A	N/A	Done by Pittsylvania Co.	0.20
Chilhowie	FMV (\$5 min.)	0.20	FMV (\$5 min.)	0.20	FMV (\$5 min.)	0.20
Chincoteague	N/A	N/A	Done by Accomack Co.	0.85	Done by Accomack Co.	0.13
Christiansburg	N/A	N/A	N/A	N/A	N/A	0.1444
Claremont	N/A	N/A	N/A	0.60	N/A	0.60
Clarksville	100%	1.31	100%	1.31	100%	0.26

N/A Not applicable.

Note: See last page of Table 9.8 for key to abbreviations.

**Table 9.8** Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2004 (continued)

	Antique Motor Vehicles		Recreational Vehicles		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>						
Clintwood	>15 years assessed at \$100	0.30	N/A	0.30	Assessed at \$100	0.11
Coeburn	Old Cars Price Guide	0.40	Done by Wise County	0.40	Flat tax of \$24 per year	N/A
Colonial Beach	100% OC	1.84	NADA: 100% avg. LV	1.84	100%	0.88
Courtland	N/A	1.14	N/A	1.14	N/A	1.14
Crewe	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00	Done by Nottoway Co.	1.00
Culpeper	100% avg. TV or \$700	0.80	100% WV or \$200	0.80	Square footage	0.09
Damascus	N/A	N/A	N/A	N/A	N/A	0.54
Dillwyn	N/A	N/A	N/A	N/A	N/A	0.04
Drakes Branch	N/A	N/A	Done by Charlotte Co.	N/A	Done by Charlotte Co.	0.20
Dublin	100%	0.50	N/A	N/A	Square footage, year	0.19
Dungannon	N/A	N/A	N/A	N/A	N/A	0.10
Edinburg	N/A	0.75	N/A	0.75	N/A	0.75
Exmore	N/A	N/A	Done by Northampton Co.	0.45	Done by Northampton Co.	0.16
Floyd	N/A	N/A	N/A	N/A	N/A	0.25
Front Royal	100% FMV	0.60	100% FMV	0.60	Wingate Appraisal Guide	0.13
Glasgow	N/A	N/A	N/A	N/A	BV	0.175
Gretna	Done by Pittsylvania Co.	2.00	Done by Pittsylvania Co.	2.00	Done by Pittsylvania Co.	2.00
Hallwood	N/A	N/A	N/A	N/A	N/A	0.45
Hamilton	N/A	N/A	N/A	N/A	Done by Loudon County	0.29
Haymarket	N/A	0.60	N/A	0.60	Done by Prince William Co.	0.60
Haysi	Appraised value	0.15	Appraised value	0.15	Appraised value x year	0.10
Hillsville	80%	0.70	90%	0.70	100%	0.20
Hurt	N/A	N/A	N/A	N/A	Square footage	0.15
Iron Gate	N/A	N/A	N/A	N/A	40%	0.24
Keysville	N/A	N/A	Cost	0.60	100%	0.18
Kilmarnock	Done by Lancaster and Northumberland Co.	0.16/0.40	Done by Lancaster and Northumberland Co.	0.16/0.40	Done by Lancaster and Northumberland Co.	0.14
La Crosse	100% LV	0.44	100% LV	0.44	Done by Mecklenburg Co.	0.31
Lawrenceville	FMV	1.80	N/A	N/A	N/A	N/A
Lebanon	N/A	N/A	N/A	N/A	N/A	0.20
Leesburg	N/A	1.00	N/A	1.00	N/A	0.22
Louisa	N/A	N/A	N/A	N/A	Done by Louisa Co.	0.21
Luray	N/A	0.40	N/A	0.40	N/A	0.25
Marion	N/A	N/A	N/A	N/A	N/A	0.11
Monterey	FMV	1.50	FMV	1.50	100% OC	0.80
New Castle	N/A	N/A	N/A	N/A	N/A	0.04
New Market	Done by Shenandoah Co.	0.80	Done by Shenandoah Co.	0.80	Done by Shenandoah Co.	0.15
Onancock	N/A	2.00	N/A	2.00	N/A	2.00
Onley	N/A	N/A	100%	0.15	N/A	0.08
Orange	Done by Orange County	0.60	Done by Orange County	0.60	Done by Orange County	0.18
Pamplin	N/A	N/A	N/A	1.00	N/A	1.00
Pearisburg	100%	0.94	100%	0.94	100% AV	0.33
Pennington Gap	N/A	N/A	N/A	N/A	OC	0.25
Pound	N/A	N/A	N/A	N/A	Flat tax of \$35 per year	N/A
Pulaski	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.30
Richlands	N/A	N/A	N/A	N/A	Flat fee of \$20 per year	N/A
Round Hill	N/A	N/A	FMV	1.15	N/A	1.15
Rural Retreat	N/A	N/A	N/A	N/A	N/A	0.21
Saint Paul	NADA BV	N/A	NADA BV	N/A	Flat tax of \$25 per year	N/A
Saxis	N/A	N/A	N/A	N/A	N/A	0.10
Smithfield	N/A	N/A	N/A	N/A	AV	0.23

N/A Not applicable.

... No response provided

Note: See last page of Table 9.8 for key to abbreviations.

**Table 9.8** Tangible Personal Property Taxes for Antique Motor Vehicles, Recreational Vehicles, and Mobile Homes, 2004 (continued)

	Antique Motor Vehicles		Recreational Vehicles		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>						
South Boston	N/A	1.42	N/A	1.42	100%	0.19
South Hill	N/A	N/A	N/A	N/A	100%	0.30
Stanley	N/A	N/A	N/A	0.45	N/A	0.16
Stephens City	N/A	N/A	N/A	1.00	N/A	0.075
Stony Creek	N/A	N/A	N/A	N/A	Done by Sussex County	0.08
Strasburg	100%	1.11	N/A	N/A	100%	0.22
Stuart	N/A	0.33	N/A	N/A	N/A	0.20
Tappahannock	100% FMV	1.25	100% FMV	1.25	100% FMV x year	0.13
Tazewell	N/A	N/A	N/A	N/A	LV	0.26
The Plains	Done by Fauquier County	0.50	Done by Fauquier County	0.50	N/A	N/A
Timberville	LV	0.30	AV	0.30	Taxed as real estate	0.16
Victoria	N/A	N/A	N/A	N/A	Square Footage	0.15
Vinton	Done by Roanoke Co.	1.00	Done by Roanoke Co.	1.00	Done by Roanoke Co.	0.03
Wakefield	N/A	N/A	N/A	N/A	100% AV	0.093
Warrenton	N/A	1.00	N/A	N/A	N/A	N/A
Warsaw	N/A	N/A	100%	0.60	N/A	N/A
Waverly	N/A	1.85	N/A	1.85	N/A	0.22
Windsor	N/A	N/A	N/A	N/A	Done by Isle of Wight Co.	0.08
Wise	CC	0.53	N/A	N/A	Wingate Appraisal Guide	0.245
Woodstock	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.90	Done by Shenandoah Co.	0.19
Wytheville	Done by Wythe Co.	0.28	Done by Wythe Co.	0.28	Done by Wythe Co.	0.113

N/A Not applicable.

Key to abbreviations:

ABOS - Anderson-Bugg Outdoor Service Guide    AV - Assessed Value    BV - Book Value  
 CPI - Cars of Particular Interest Guide    DC - Depreciated Cost    DS - Depreciation Schedule    FMV - Fair Market Value  
 LV - Loan Value    NADA - National Automobile Dealers Association Guide    OC - Original Cost    RV - Retail Value  
 WV - Wholesale Value