

## Section 2

# Real Property Tax, 2005

The real property tax is by far the most important source of tax revenue for localities. In fiscal year 2004, it accounted for 48.9 percent of tax revenue for cities, 61.7 percent for counties, and 26.6 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns may vary significantly. For information on individual localities, see Appendix C.

The *Code of Virginia*, §§ 58.1-3200 through 58.1-3389, authorizes localities to levy taxes on real property (land, including the buildings and improvements on it). There is no restriction on the tax rate that may be imposed. Section 58.1-3201 provides that all general reassessments or annual assessments shall be at 100 percent of fair market value.

### ASSESSMENTS AND APPEALS

Section 58.1-3250 requires cities to have a general reassessment of real estate every two years. However, any city with a total population of 30,000 or less may elect to conduct its general reassessments at four-year intervals.<sup>1</sup> Counties are required to have a general reassessment every four years (§ 58.1-3252). There is an exception for counties with a total population of 50,000 or less. These counties may elect to reassess at either five-year or six-year intervals (§ 58.1-3252). However, nothing in these sections affects the power of cities and counties to use the annual or biennial assessment method in lieu of general assessments. The table below summarizes the reassessment periods chosen by the cities and counties.

Period	Cities	Counties
1 year	17	12
2 years	14	9
2-3 years	0	0
3 years	1	0
3-4 years	0	1
4 years	7	31
4-6 years	0	10
5 years	0	2
5-6 years	0	0
6 years	0	30
	39	95

As the above table indicates, a large majority of the cities reassess at 1 or 2 year intervals. In contrast, only

<sup>1</sup> The *Code* does not specify which census is to be used.

one-fifth of the counties reassess that frequently. Virtually all of the populous cities and counties reassess annually or biennially.

Generally, a town relies on the surrounding county to provide its assessments, in which case the town's reassessment will occur with the same frequency as the county's. Similarly, most towns utilize their county to handle the billing and collection of taxes, though some of the larger localities may do it themselves.

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

An assessment may be appealed through either a formal or judicial appeal. In 2004, formal (administrative) appeals were begun in 61 localities and judicial appeals in 23. The number of appeals in a locality ranged from one administrative appeal in the City of Waynesboro to over 2,000 reported in the City of Richmond and over 6,000 reported in Gloucester County. Judicial appeals were far less numerous, with most localities having one or two, though Chesterfield County reported 53 and the City of Virginia Beach, 24.

### PUBLIC SERVICE CORPORATIONS

Property owned by so-called public service corporations is not assessed by localities. Instead, that task is delegated to the State Corporation Commission and the Department of Taxation. In Virginia, public service corporations include electric power and distribution companies, gas and pipeline distribution companies, gas and product pipeline transmission companies, public service water companies, telephone and telegraph companies, and railroads.

In fiscal year 2004, the property tax on public service corporations accounted for 2.5 percent of tax revenue for cities, 2.8 percent for counties, and 1.2 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns may vary significantly. For information on individual localities, see Appendix C.

The Commissioner of Revenue in each county or city is required to provide by January 1 of each year, to any public service company with property in its area, a copy of the property boundaries of the corporation (§ 58.1-2601). The State Corporation Commission or the Department of Taxation send out their assessments for the property

(§ 58.1-2602). Localities examine the assessments to determine their correctness. If correct, the locality determines the equalized assessed valuation of the corporate property by applying the local assessment ratio prevailing in the locality for other real estate (§ 58.1-2604). Local taxes are then assigned to real and tangible personal property at the tax rate current in the locality (§ 58.1-2606).

## DEFERRAL PROGRAMS

Localities are permitted to institute deferral for a portion of the real estate tax by § 58.1-3219 of the *Code of Virginia* if the amount of tax on a property exceeds 105 percent of the tax in the previous year. The locality can defer the tax on that portion of the tax exceeding 105 percent. Deferred taxes are subject to interest in an amount established by the governing body, not to exceed the rate published by the IRS code.<sup>2</sup> The deferral potentially applies to every property owner, not just the elderly and disabled. (For deferrals limited to the elderly and disabled see Section 3 of this study.) No localities reported having a deferral program in 2005.

Loudoun County had a deferral program in place in the 1990s but terminated it "... because the program was administratively complex, cumbersome and required staff time in disproportion to the benefit received by the taxpayer."<sup>3</sup> The cities of Alexandria, Falls Church, and Fairfax and the counties of Fairfax and Henrico have considered deferral but have not adopted it. Administrative problems appear to be the major reason for the unpopularity of deferral programs. According to Henrico staff, "The administrative procedures for tracing the properties and recovering the relevant taxes upon either the death of the owner or transfer of the property itself would be both cumbersome and time consuming and could not be accomplished with existing staffing levels or existing computer systems."<sup>4</sup> Another reason for the unpopularity of the programs is that taxpayers receive a postponement, not a removal, of the tax burden.

## ASSESSORS, DUES DATES, & PRORATION

**Table 2.1** shows that in 2005, a total of 28 cities reported employing a full-time property tax assessor, while 11 did not. In contrast, a minority of counties had a full-time assessor (36), while 59 did not. This reflects the fact that many counties reassess property infrequently. No towns had assessors, since towns rely on assessed values established by their host counties.

<sup>2</sup> A 2005 change allows the use of the Internal Revenue Service rate. Section 6621 of the Internal Revenue Code establishes a rate of 3 percent plus the federal short-term rate. In September 2005 the short-term rate was 3.90 percent

<sup>3</sup> City of Alexandria, Budget Memo #46: Review of Other Jurisdictions' Experience with a Real Estate Tax Deferral Program for the General Population (Councilman Speck's Request), 4/25/2003.

<sup>4</sup> Budget Memo #46.

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

Most cities have semiannual tax due dates with payments required in June and December. Of the 39 cities, 5 require taxes due annually, 28 semiannually, and 6 quarterly. Among the counties, 41 have annual tax due dates, while 54 have semiannual requirements. Of the towns responding to this question, 108 report annual due dates, and 28 require semiannual payments.

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

Localities vary about prorating taxes. Of the cities, 25 report prorating taxes while 14 do not. Among counties, 58 prorate their taxes while 37 do not. Reports from the towns that answered this question indicate that 32 prorate their taxes while 107 do not.

**Table 2.2** details assessment practices among localities that answered. The table includes cities and counties, but not towns, because only a low percentage of towns provided substantive answers. For those interested in the towns that responded, data are available from the Cooper Center upon request.

The second column of Table 2.2 lists the number of taxable real estate parcels within each locality. In cities, the number of such parcels range from 3,202 in Buena Vista to 146,424 in Virginia Beach. Counties range from 3,760 in Highland County to 339,849 in Fairfax County. The third and fourth columns indicate how general reassessments and maintenance assessments are implemented. General reassessments involve reassessing all parcels to reflect changes in market value. Maintenance assessments involve adjusting assessed values between reassessments because of new construction, improvements, damages, demolitions, subdivisions, and consolidations. Twenty-three cities responded that they perform general reassessments on an in-house basis, while 12 answered they contract out the work. Four cities did not answer the question. Among counties, only 29 indicated they conduct in-house reassessments, while 58 contract them out. Eight counties did not respond to the question. Regarding maintenance assessments, 28 cities reported performing reassessments using in-house staff, 5 reported contracting the work, and 6 did not respond. Among counties that responded to the question, 73 reported performing maintenance reassessments using staff, while 12 reported contracting the work to independent appraisers.

The question on physical inspection refers to the actual inspection of the property, as opposed to computerized mass-appraisal of parcels. Column five lists the answer

of whether localities ever perform physical inspections and, if so, column six lists the inspection cycle time for physically reassessing parcels. Among cities that responded, 22 answered that they perform physical inspections, while 14 responded that they do not. The inspection cycle ranged anywhere from 1 to 5 years. Among counties that responded, 38 indicated they perform physical inspections, while 48 answered that they do not. The inspection cycle ranged anywhere from 2 to 8 years.

The final two columns refer to the total percentage change in assessed value of parcels between two reassessments, including all parcels and just single-family parcels. It should be kept in mind that a major factor affecting the magnitude of the increase is the time between general reassessments. A rise of 50 percent is not as impressive in a locality where reassessments occur every 6 years as it is in a locality that reassesses every 2 years. The reported changes in single-family parcels in cities ranged from 2 percent (Norton) to 47 percent (Fredericksburg), while counties ranged from 5 percent (Buchanan) to 123 percent (Mecklenburg).

## TAX RATES

Tax rates are generally discussed in terms of either nominal (statutory) or effective rates. The nominal rate is the rate used by localities and is applied to the assessed value of a property. The effective rate is published by the Virginia Department of Taxation in their assessment/sales ratio study. The department derives the effective rate by multiplying the median assessment ratio by the nominal tax rate. The median assessment ratio is usually less than 100 percent because reassessments lag market increases and tend to be conservative. Consequently, the nominal rate is generally higher than the effective rate.

A problem with the effective rates published by the Virginia Department of Taxation is that there is a significant time lag in publication and the most recent year available is 2003. Despite the lag, the effective rate is important because it gives a more accurate reflection of the difference in real property tax rates across localities.

## NOMINAL TAX RATE

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

The nominal tax rates were reported to the Cooper Center by all cities and counties and the 148 respondent towns that levy a real property tax.

	Mean*	Median	1 <sup>st</sup> Quartile	3 <sup>rd</sup> Quartile
Cities	\$0.98	\$0.98	\$0.81	\$1.20
Counties	\$0.69	\$0.67	\$0.58	\$0.80
Towns	\$0.18	\$0.17	\$0.11	\$0.24
Cities & counties	\$0.77	\$0.72	\$0.60	\$0.91

\*Unweighted.

Nominal rates are generally higher in the cities than counties. The rates are lowest in towns because they are subordinate to counties and have limited responsibilities.

## EFFECTIVE TAX RATE

**Table 2.3** shows city and county average effective tax rates in the year 2003, the most recent year for which the Virginia Department of Taxation has conducted an assessment/sales ratio study. The department makes its computation in a way that is designed to control for the variance in assessment procedures. Therefore, when comparing tax rates among localities, the reader may wish to consult both Tables 2.1 and 2.3, that show nominal and effective rates respectively, despite the fact that different years are involved.

The following table summarizes the effective tax rates for the localities shown in Table 2.3.

	Mean		Median	Quartile	
	Unweighted	Weighted		First	Third
Cities	\$0.89	-	\$0.89	\$0.75	\$1.03
Counties	\$0.56	-	\$0.53	\$0.45	\$0.63
Cities & counties	\$0.66	\$0.79	\$0.60	\$0.49	\$0.80

The Virginia Department of Taxation's assessment/sales ratio study compares the locally assessed value of property to its actual sales price for a sample of parcels sold in the study year. The resulting ratio, the "median ratio," is then multiplied by the average nominal tax rate per \$100 of assessed value to determine the effective tax rate per \$100 of true (market) value.<sup>5</sup>

It should also be pointed out that the Virginia Department of Taxation does not use the locally reported nominal tax rate in its computations. Instead, it calculates the nominal rate by dividing the real estate levies by the local real estate taxable assessed value, as reported in the local land

<sup>5</sup> The assessment/sales ratio data are from 2003. To compare the local nominal tax rates for that year, consult either Section 3, *Tax Rates 2003*, published by the Cooper Center, or the Virginia Department of Taxation's *Virginia Local Tax Rates: Tax Year 2003*.

book. This method of computing the nominal tax rate takes additional district levies into account.<sup>6</sup>

The real property tax rates reported in Table 2.3 are a more accurate reflection of the differences among localities in tax rates on real property than those in Table 2.1 because they control for variations in assessment frequency and technique among localities. Table 2.3 also shows the latest reassessment in effect when the median ratio study was conducted, the number of sales used in the study, the median ratio, and the coefficient of dispersion. The coefficient of dispersion measures how closely the individual ratios of each locality are arrayed around the median ratio. The formula for the coefficient of dispersion (CD) is:

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

where  $X_i$  represents the assessment/sales ratio for the  $i$ th sale in a sample of size  $n$ , and  $X_m$  represents the median ratio of the sample.<sup>7</sup> If there were no dispersion, the CD would equal zero.

The following table summarizes the coefficient of dispersion for the localities shown in Table 2.3.

Coefficient of Dispersion (%)	Cities	Counties	Total
0-4.99	1	0	1
5-9.99	11	10	21
10-14.99	16	17	33
15-19.99	8	17	25
20-24.99	1	14	15
25-29.99	2	16	18
30-34.99	0	14	14
35-39.99	0	4	4
40-44.99	0	2	2
45-49.99	0	1	1
	39	95	134

There is no universal standard for how much dispersion is tolerable, but an upper limit of under 20 percent is subscribed to by many practitioners.<sup>8</sup> By that standard, all but three of the cities had an acceptable CD. However, a number of counties did not meet that standard.

As one might expect, more frequent reassessment is associated with higher quality assessments. All but three of the 52 localities that assessed annually or biennially had an acceptable CD.



<sup>6</sup> Virginia Department of Taxation, *The 2003 Assessment/Sales Ratio Study* (Richmond, September 2005) p. 34. The study can be found at [http://www.tax.virginia.gov/Web\\_PDFs/ratio03.pdf](http://www.tax.virginia.gov/Web_PDFs/ratio03.pdf).

<sup>7</sup> Virginia Department of Taxation, *2003 Assessment/Sales Ratio Study*, p. 33.

<sup>8</sup> John L. Knapp, *Virginia Issues: The Real Property Tax* (Charlottesville: Tayloe Murphy Institute, 1974), pp. 17-18.

**Table 2.1  
Real Property Nominal Tax Rate, 2005**

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Cities</b> (Note: All cities responded to the survey.)							
Alexandria	0.915	No	Every year	Yes	1/05	6/15; 11/15	Yes
Bedford	0.83	No	Every four years	No	7/02	3/31; 6/5; 9/30; 12/31	Yes
Bristol	0.98	No	Every four years	No	1/01	12/5	No
Buena Vista	0.90	No	Every two years	No	7/04	6/5; 12/5	Yes
Charlottesville	1.00	No	Every year	Yes	1/03	6/5; 12/5	No
Chesapeake	1.21	Yes <sup>a</sup>	Every year	Yes	1/05	9/30; 12/31; 3/31; 6/5	No
Colonial Heights	1.20	No	Every two years	Yes	1/04	5/15; 11/15	Yes
Covington	0.66	No	Every four years	No	7/03	6/5; 12/5	No
Danville	0.77	No	Every two years	Yes	7/04	6/5; 12/5	No
Emporia	0.83	No	Every two years	No	1/04	12/5	Yes
Fairfax	0.87	Yes <sup>b</sup>	Every year	Yes	1/05	6/5; 12/5	Yes
Falls Church	1.03	No	Every year	Yes	1/04	6/5; 12/5	Yes
Franklin	0.95	Yes <sup>c</sup>	Every two years	No	7/04	6/5; 12/5	Yes
Fredericksburg	0.89	Yes <sup>d</sup>	Every four years	No	7/03	5/15; 11/15	Yes
Galax	0.70	No	Every four years	No	1/04	12/5	No
Hampton	1.20	Yes <sup>e</sup>	Every year	Yes	7/04	6/5; 12/5	Yes
Harrisonburg	0.62	Yes <sup>f</sup>	Every two years	Yes	1/05	6/5; 12/5	Yes
Hopewell	1.20	No	Every other year	Yes	1/03	6/15; 12/5	Yes
Lexington	0.64	No	Every three years	No	7/03	6/5; 12/5	Yes
Lynchburg	1.11	No	Every two years	Yes	7/05	1/15; 3/15; 5/15; 11/15	Yes
Manassas	1.00	Yes <sup>g</sup>	Every year	Yes	1/05	6/5; 12/5	Yes
Manassas Park	1.29	No	Every year	Yes	1/05	6/5; 12/5	Yes
Martinsville	0.94	No	Every two years	Yes	7/05	6/5; 12/5	No
Newport News	1.24	No	Every year	Yes	7/05	6/5; 12/5	Yes
Norfolk	1.35	Yes <sup>h</sup>	Every year	Yes	7/03	Quarterly	No
Norton	0.70	No	Every four years	No	1/04	12/5	No
Petersburg	1.38	No	Every year	Yes	7/04	Quarterly	Yes
Poquoson	1.06	No	Every two years	Yes	7/04	6/5; 12/5	Yes
Portsmouth	1.45	No	Every year	Yes	7/02	3/31; 6/30; 9/30; 12/31;	Yes
Radford	0.73	No	Every four years	No	1/04	6/5; 12/5	Yes
Richmond	1.33	Yes <sup>i</sup>	Every year	Yes	1/05	6/15	No
Roanoke	1.21	Yes <sup>j</sup>	Every year	Yes	1/05	4/5; 10/5	Yes
Salem	1.18	No	Every two years	Yes	7/05	6/5; 12/5	No
Staunton	0.96	Yes <sup>k</sup>	Every two years	Yes	1/05	75% on 6/20; 25% on 12/5	No
Suffolk	1.06	Yes <sup>l</sup>	Every year	Yes	7/04	6/5; 12/5	Yes
Virginia Beach	1.0239	Yes <sup>m</sup>	Every year	Yes	7/05	6/5; 12/5	Yes
Waynesboro	0.78	No	Every two years	Yes	1/05	7/31; 12/5	No
Williamsburg	0.54	No	Every year	Yes	7/03	6/1; 12/1	No
Winchester	0.63	Yes <sup>n</sup>	Every two years	Yes	1/03	6/5; 12/5	Yes

**Tax rates for cities:**

Unweighted mean	0.98
Median	0.98
First quartile	0.81
Third quartile	1.20

<sup>a</sup> City of Chesapeake levies: \$0.02 if property is located within mosquito control borough.

<sup>b</sup> City of Fairfax levies: Downtown Revitalization Tax Zone, \$0.125.

<sup>c</sup> City of Franklin levies: Downtown Service District, \$1.14.

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

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

<sup>f</sup> City of Harrisonburg levies: Central Business District, \$0.62.

<sup>g</sup> City of Manassas levies: Owens Brooke for upkeep of private streets, \$0.166.

<sup>h</sup> City of Norfolk levies: Business Improvement District \$0.18

<sup>i</sup> City of Richmond levies: Downtown General Special Service Assessment District \$0.05; Riverfront Canal Properties, \$0.12; Riverfront Predevelopment, \$1.90; Riverfront Manufacturing, \$0.35; Riverfront Overlay \$0.035.

<sup>j</sup> City of Roanoke levies: Downtown Special Tax District, \$0.10; Williamson Road Special Tax District, \$0.10.

<sup>k</sup> City of Staunton levies: Downtown Square District, \$0.18.

<sup>l</sup> City of Suffolk levies: Suffolk Taxing District, \$0.016; Rt. 17 Taxing District, \$0.026; Mosquito Taxing District, \$0.035.

<sup>m</sup> City of Virginia Beach levies: Sandbridge Special District, \$1.34; Central Business District, \$1.79.

<sup>n</sup> City of Winchester levies: Downtown Special Assessment for local improvement, Primary District, \$0.23 and Secondary District, \$0.13.

**Table 2.1 Real Property Nominal Tax Rate, 2005 (continued)**

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Counties</b> (Note: All counties responded to the survey.)							
Accomack	0.57	Yes <sup>o</sup>	Every year	Yes	1/05	6/5; 12/5	No
Albemarle	0.74	No	Every two years	Yes	1/03	6/5; 12/5	Yes
Alleghany	0.67	No	Every six years	No	1/01	12/5	No
Amelia	0.52	No	Every six years	No	1/00	12/5	No
Amherst	0.61	No	Every six years	No	1/02	6/5; 12/5	Yes
Appomattox	0.72	No	Every six years	Yes	1/02	6/5; 12/5	No
Arlington	0.878	Yes <sup>p</sup>	Every year	Yes	1/04	6/15; 10/5	Yes
Augusta	0.58	No	Every four years	Yes	1/05	6/5; 12/5	Yes
Bath	0.45	No	Every four years	No	1/05	6/5; 12/5	No
Bedford	0.65	No	Every four years	No	1/03	6/5; 12/5	Yes
Bland	0.69	No	Every six years	No	1/02	12/5	No
Botetourt	0.70	No	Every four years	No	1/02	12/5	Yes
Brunswick	0.60	No	Every six years	No	1/00	12/5	No
Buchanan	0.49	No	Every six years	No	1/01	12/5	No
Buckingham	0.58	No	Every 4 to 6 years	No	1/02	6/5; 12/5	Yes
Campbell	0.52	No	Every four years	No	1/03	12/5	Yes
Caroline	0.79	No	Every four years	No	1/02	6/5; 12/5	Yes
Carroll	0.59	No	Every six years	Yes	1/04	12/5	Yes
Charles City	0.70	No	Every four years	No	1/05	6/5; 12/5	No
Charlotte	0.62	No	Every 4 to 6 years	No	1/02	12/5	No
Chesterfield	1.07	No	Every year	Yes	1/05	6/5; 12/5	Yes
Clarke	0.81	No	Every four years	Yes	1/02	6/5; 12/5	Yes
Craig	0.68	No	Every six years	No	1/00	6/5; 12/5	No
Culpeper	0.89	No	Every four years	Yes	1/03	12/5	Yes
Cumberland	0.76	No	Every four years	No	1/06	6/5; 12/5	Yes
Dickenson	0.60	No	Every six years	No	1/00	6/5; 12/5	No
Dinwiddie	0.87	No	Every four years	No	1/05	6/5; 12/5	Yes
Essex	0.68	No	Every six years	No	1/03	6/5; 12/5	No
Fairfax	1.00	Yes <sup>q</sup>	Every year	Yes	1/04	7/28; 12/5	Yes
Fauquier	0.99	No	Every four years	No	1/02	6/5; 12/5	Yes
Floyd	0.52	No	Every four years	No	1/01	6/5; 12/5	Yes
Fluvanna	0.50	No	Every 3 to 4 years	No	1/05	6/5; 12/5	Yes
Franklin	0.53	No	Every four years	No	1/04	12/5	Yes
Frederick	0.525	No	Every four years	Yes	1/05	6/5; 12/5	Yes
Giles	0.59	No	Every four years	No	1/05	6/5; 12/5	No
Gloucester	0.95	Yes <sup>r</sup>	Every four years	Yes	1/02	6/30; 12/5	Yes
Goochland	0.59	Yes <sup>s</sup>	Every two years	Yes	1/05	6/5; 12/5	Yes
Grayson	0.55	No	Every four years	Yes	1/02	12/5	No
Greene	0.84	No	Every two years	Yes	1/05	6/5; 12/5	No
Greensville	0.59	No	Every six years	No	1/02	12/5	No
Halifax	0.41	No	Every two years	No	1/04	12/5	No
Hanover	0.86	No	Every year	Yes	1/05	6/5; 12/5	Yes
Henrico	0.92	Yes <sup>t</sup>	Every year	Yes	1/05	6/5; 12/5	Yes
Henry	0.54	No	Every four years	Yes	1/01	12/5	No
Highland	0.73	No	Every six years	No	1/00	12/5	Yes

<sup>o</sup> Accomack County levies: District 2: Mosquito Control, \$0.04; Fire, \$0.05; EMT, \$0.05. District 3: Fire, \$0.04; EMT, \$0.07. District 4: Fire, \$0.04; EMT, \$0.04. District 5: Fire, \$0.04; EMT, \$0.04.

<sup>p</sup> Arlington County levies: Rosslyn BID (B) District, \$0.049; 2nd Road North (C) District, \$0.478; Chain Bridge Rd Sanitation District, \$0.087.

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

<sup>r</sup> Gloucester County levies: MSQ District for mosquito control, \$0.02; Gloucester Sanitary District, \$0.02; Gloucester Point Sanitary District, \$0.02.

<sup>s</sup> Goochland County levies: James River Sanitary District, \$0.18; Tuckahoe Creek Service District, \$0.50.

<sup>t</sup> Henrico County levies: Sanitary District 2, \$0.007; Sanitary District 3, \$0.02; Sanitary District 12, \$0.02; Sanitary District 23, \$0.03; Sanitary District 31: \$0.072.

**Table 2.1 Real Property Nominal Tax Rate, 2005 (continued)**

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Counties (continued)</b>							
Isle of Wight	0.68	No	Every two years	Yes	7/02	6/5; 12/5	Yes
James City	0.825	No	Every year	Yes	7/05	6/5; 12/5	Yes
King & Queen	0.58	No	Every six years	No	1/02	12/5	No
King George	0.77	No	Every four years	No	1/02	6/5; 12/5	Yes
King William	0.87	No	Every four years	No	1/05	6/5; 12/5	Yes
Lancaster	0.41	No	Every 4 to 6 years	No	1/04	12/5	No
Lee	0.65	No	Every six years	No	1/04	1/5	No
Loudoun	1.04	Yes <sup>u</sup>	Every year	Yes	1/05	6/5; 12/5	Yes
Louisa	0.66	No	Every year	Yes	1/03	12/5	No
Lunenburg	0.42	No	Every six years	No	1/04	12/5	Yes
Madison	0.59	No	Every 4 to 6 years	No	1/05	12/5	No
Mathews	0.51	No	Every four years	No	1/05	6/5; 12/5	Yes
Mecklenburg	0.39	No	Every six years	Yes	7/04	6/5; 12/5	Yes
Middlesex	0.48	No	Every four years	No	1/04	6/5; 12/5	No
Montgomery	0.67	No	Every four years	Yes	1/03	6/5; 12/5	Yes
Nelson	0.72	No	Every six years	No	1/03	6/5; 12/5	Yes
New Kent	0.81	Yes <sup>v</sup>	Every 4 to 6 years	No	1/04	12/5	Yes
Northampton	0.70	Yes <sup>w</sup>	Every six years	No	1/04	12/5	No
Northumberland	0.61	No	Every six years	No	1/00	12/5	No
Nottoway	0.56	No	Every six years	No	1/00	12/5	Yes
Orange	0.84	No	Every 4 to 6 years	No	1/03	6/5; 12/5	No
Page	0.67	No	Every 4 to 6 years	No	1/03	6/5; 12/5	No
Patrick	0.50	No	Every six years	No	1/03	12/5	No
Pittsylvania	0.57	No	Every four years	No	1/02	12/5	No
Powhatan	0.94	No	Every four years	No	1/02	6/5; 12/5	Yes
Prince Edward	0.50	No	Every six years	No	1/03	12/5	Yes
Prince George	0.90	No	Every year	Yes	1/05	6/5 & 12/5, half each time	Yes
Prince William	0.91	Yes <sup>x</sup>	Every year	Yes	1/04	7/15; 12/5	Yes
Pulaski	0.62	No	Every six years	Yes	1/04	6/5; 12/5	Yes
Rappahannock	0.80	No	Every 4 to 6 years	No	1/03	12/5	No
Richmond	0.63	No	Every six years	No	1/03	12/5	No
Roanoke	1.12	No	Every year	Yes	1/04	6/5; 12/5	Yes
Rockbridge	0.73	No	Every five years	No	1/01	6/5; 12/5	Yes
Rockingham	0.71	No	Every four years	Yes	1/02	6/5; 12/5	Yes
Russell	0.60	No	Every six years	Yes	1/01	6/11; 12/11	No
Scott	0.69	No	Every six years	No	1/04	11/20	Yes
Shenandoah	0.68	No	Every four years	Yes	1/02	6/5; 12/5	No
Smyth	0.63	No	Every six years	No	1/04	12/5	Yes
Southampton	0.74	No	Every 4 to 6 years	No	1/00	12/5	Yes
Spotsylvania	0.89	No	Every two years	Yes	1/04	6/5; 12/5	Yes
Stafford	0.97	No	Every two years	Yes	1/04	6/5; 12/5	Yes
Surry	0.77	No	Every two years	No	1/05	12/5	Yes
Sussex	0.65	No	Every 4 to 6 years	No	1/00	12/5	Yes
Tazewell	0.60	No	Every six years	No	1/00	12/5	Yes
Warren	0.79	Yes <sup>y</sup>	Every four years	Yes	1/03	12/5	Yes

<sup>u</sup> Loudoun County levies: Rt. 28 Transportation District, \$0.20; Broad Run Service District, \$0.14; Aldie Service District, \$0.27; Hamilton District, \$0.30.

<sup>v</sup> New Kent levies: Bottoms Bridge Sanitary District, \$0.10

<sup>w</sup> Northampton County levies: Nassawadox Creek Dredging Project, \$0.06.

<sup>x</sup> Prince William County levies: Woodbine Forest District: Gypsy Moth, \$0.004; Fire and Rescue, \$0.0728. Bull Run Mountain Service District, \$0.10. Lake Jackson Sanitary and Service District, \$0.11. Prince William Pkwy Transportation District for improvement, \$0.20. 234 Bypass Transportation District for improvement, \$0.02. Circuit Court Service District, \$0.33. Foremost Court Service District, \$0.23.

<sup>y</sup> Warren County levies: Riverside Sanitary District \$50 + \$0.17/\$100; Shenandoah Shores Sanitary District \$40 + \$0.15/\$100; South River Estates Sanitary District \$75 + \$0.06/\$100; Blue Mountain Sanitary District \$40 + \$0.18/\$100; Shenandoah Farms Sanitary District \$105 unimproved lot/\$140 improved lot; Cedarville Heights Sanitary District \$100; High Knob Sanitary District \$250 vacant lot/\$400 developed lot; Skyland Estates Sanitary District \$0.26/\$100.

**Table 2.1 Real Property Nominal Tax Rate, 2005 (continued)**

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Counties (continued)</b>							
Washington	0.57	No	Every four years	No	1/01	12/20	No
Westmoreland	0.66	No	Every four years	No	1/01	12/5	No
Wise	0.57	No	Every six years	Yes	1/03	5/15; 10/15	Yes
Wythe	0.54	No	Every five years	No	1/02	12/5	Yes
York	0.8175	No	Every two years	Yes	1/04	6/5; 12/5	Yes
Tax rates for counties:							
Unweighted mean	0.69						
Median	0.67						
First quartile	0.58						
Third quartile	0.80						
Tax rates for cities and counties:							
Unweighted mean	0.77						
Median	0.72						
First quartile	0.60						
Third quartile	0.91						
<b>Towns</b> (Note: Towns that answered "not applicable" for all items are excluded. For a listing of town respondents and non-respondents, see Appendix B. In many cases a town reported the name of the county that assesses its real estate instead of the frequency of assessments.)							
Abingdon	0.28	No	Washington County	No	7/05	12/5	Yes
Accomac	0.07	No	Accomack County	No	7/03	12/5	No
Alberta	0.30	No	Brunswick County	No	1/01	1/5	No
Altavista	0.20	No	Campbell County	No	1/03	12/5	Yes
Amherst	0.054	No	Every six years	No	1/02	12/5	No
Appomattox	0.15	No	Every six years	No	1/02	9/30	Yes
Ashland	0.07	No	Hanover County	No	1/01	1/15	No
Berryville	0.20	No	Every four years	No	1/02	6/5; 12/5	Yes
Big Stone Gap	0.44	No	Wise County	No	1/97	12/5	No
Blacksburg	0.22	No	Montgomery County	No	1/03	6/5; 12/5	Yes
Blackstone	0.20	No	Nottoway County	No	1/00	12/15	No
Bluefield	0.25	No	Every four years	No	1/04	12/5	No
Boones Mill	0.10	No	Franklin County	No	1/00	3/1	No
Bowling Green	0.14	No	Caroline County	No	1/02	12/5	No
Boyce	0.05	No	Clarke County	No	1/02	12/5	No
Boydton	0.33	No	Mecklenburg County	No	7/04	1/1	No
Bridgewater	0.09	No	Rockingham County	No	1/02	6/5; 12/5	Yes
Broadway	0.07	No	Rockingham County	No	1/98	12/5	No
Brodnax	0.35	No	Brunswick County	No	1/98	1/5	Yes
Buchanan	0.19	No	Every five years	No	1/02	12/5	No
Burkeville	0.13	No	Every five years	No	1/01	12/6	No
Cape Charles	0.3008	No	Northampton County	No	1/04	12/5	No
Capron	0.03	No	Southampton County	No	1/99	12/5	Yes
Cedar Bluff	0.19	No	Tazewell County	No	1/00	12/5	No
Charlotte Court House	0.11	No	Every five years	No	1/02	3/5	No
Chase City	0.32	No	Mecklenburg County	No	7/04	1/31	Yes
Chatham	0.25	No	Pittsylvania County	No	1/02	12/5	No
Cheriton	0.00	Yes <sup>z</sup>	Northampton County	No	7/03	...	No
Chilhowie	0.12	No	Smyth County	No	1/98	12/5	Yes
Chincoteague	0.10	Yes <sup>aa</sup>	Accomack County	No	1/03	12/5	No
Christiansburg	0.144	No	Montgomery County	No	1/03	12/5	No
Claremont	0.05	No	Surry County	No	1/05	12/5	No
Clarksville	0.24	No	Mecklenburg County	No	1/98	2/1	Yes
Cleveland	0.15	No	Every six years	No	1/01	12/5	No
Clifton Forge	0.23	No	Every six years	No	7/01	6/5; 12/5	No
Clinchco	0.10	No	Dickenson County	No	7/01	6/1; 12/1	No
Clintwood	0.11	No	Dickenson County	No	1/00	6/5; 12/5	No
Coeburn	0.17	No	Every four years	No	1/03	12/5	Yes
Colonial Beach	0.88	No	Westmoreland County	No	7/01	6/5; 12/5	No

... No response

<sup>z</sup> Town of Cheriton levies: Business District, \$60 flat fee<sup>aa</sup>Town of Chincoteague levies: mosquito control, \$0.03.

**Table 2.1 Real Property Nominal Tax Rate, 2005 (continued)**

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Towns (continued)</b>							
Craigsville	0.58	No	Every three years	No	7/03	6/5; 12/5	No
Crewe	0.25	No	Nottoway County	No	1/99	12/5	Yes
Culpeper	0.09	No	Every four years	No	1/03	1/31	Yes
Damascus	0.54	No	Washington County	No	1/01	12/20	No
Dayton	0.11	No	Every four years	No	1/02	6/5; 12/5	Yes
Dillwyn	0.04	No	Buckingham County	No	1/02	12/5	No
Drakes Branch	0.17	No	Charlotte County	No	1/02	2/15	No
Dublin	0.19	No	Every six years	No	1/04	6/5; 12/5	Yes
Dungannon	0.12	No	Scott County	No	1/98	12/20	No
Eastville	0.0275	No	Northampton County	No	1/03	12/5	No
Edinburg	0.20	No	Shenandoah County	No	1/00	6/5; 12/5	No
Elkton	0.10	No	Every five years	No	1/05	12/5	No
Exmore	0.16	No	Northampton County	No	1/04	12/5	No
Farmville	0.14	No	Cumberland County	No	1/03	12/15	No
Fries	0.30	No	Grayson County	No	1/00	12/5	No
Front Royal	0.13	Yes <sup>bb</sup>	Warren County	No	1/97	12/5	Yes
Glade Spring	0.17	No	Every four years	No	7/01	12/21	Yes
Glasgow	0.175	No	Rockbridge County	No	1/96	12/5	No
Glen Lyn	0.20	No	Every five years	No	1/04	12/5	No
Gordonsville	0.17	No	Orange County	No	1/98	12/5	Yes
Gretna	0.21	No	Pittsylvania County	No	1/02	12/5	No
Grundy	0.22	No	Buchanan County	No	1/02	12/5	No
Halifax	0.19	No	Every two years	No	1/04	12/5	No
Hamilton	0.26	No	Loudoun County	No	1/04	6/5; 12/5	No
Herndon	0.25	No	Fairfax County	No	1/05	7/28; 12/5	No
Hillsville	0.20	No	Carroll County	No	1/04	12/5	Yes
Honaker	0.13	No	Russell County	No	1/00	12/11	No
Hurt	0.15	No	Pittsylvania County	No	1/02	12/5	No
Independence	0.20	No	Every four years	No	7/00	12/5	No
Iron Gate	0.24	No	Alleghany County	No	1/01	12/5	No
Irvington	0.00	No	Lancaster County	No		12/5	No
Ivor	0.06	No	Southampton County	No	1/00	2/1	No
Jonesville	0.25	No	Lee County	No	7/98	1/5; 12/5	Yes
Keller	0.13	No	Accomack County	No	7/03	12/5	No
Kenbridge	0.36	No	Lunenburg County	No	7/03	12/5	No
Keysville	0.18	No	Charlotte County	No	1/02	12/5	No
Kilmarnock	0.14	No	Lancaster/Northumber	No	1/04	12/5	No
La Crosse	0.31	No	Mecklenburg County	No	1/04	1/1	Yes
Lawrenceville	0.30	No	Every six years	No	1/94	1/5	No
Lebanon	0.20	No	Russell County	No	1/01	12/12	No
Leesburg	0.21	No	Loudoun County	No	1/02	6/5; 12/5	No
Louisa	0.21	No	Louisa County	No	1/05	1/15	No
Lovettsville	0.18	Yes <sup>cc</sup>	Every year	No	1/05	12/5	No
Luray	0.26	No	Page County	No	1/03	6/5; 12/5	No
Madison	0.145	No	Madison County	No	N/A	6/1	No
Marion	0.11	Yes <sup>dd</sup>	Smyth County	No	1/98	12/15	No
McKenney	0.07	No	Dinwiddie County	No		12/31	No
Middleburg	0.10	No	Loudoun County	No	1/05	12/5	No
Middletown	0.07	No	Frederick County	No	7/04	12/5	No
Mineral	0.25	No	Every year	No	7/98	1/15	No
Monterey	0.13	No	Every six years	No	1/00	12/5	No
Montross	0.06	No	Westmoreland County	No	1/01	12/5	No
Narrows	0.34	No	Every six years	No	1/04	12/5	No
New Castle	0.04	No	Every four years	No	1/00	3/5	No
New Market	0.15	No	Shenandoah County	No	1/02	6/5; 12/5	No
Newsoms	0.104	No	Southampton	No	1/00	1/5	No
Onancock	0.31	No	Accomack County	No	1/02	12/5	No
Parksley	0.35	No	Accomack County	No	1/03	12/5	No
Pearisburg	0.29	No	Every 4 to 6 years	No	1/05	3/15	No
Pennington Gap	0.25	No	Lee County	No	7/05	10/31	No

<sup>bb</sup> Town of Front Royal levies: Downtown Business District, \$0.06.

<sup>cc</sup> Town of Lovettsville levies: Frye Court Service Tax District \$0.71 of land value only

<sup>dd</sup> Town of Marion levies: Downtown Special District Service, \$0.11.

**Table 2.1** Real Property Nominal Tax Rate, 2005 (continued)

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Towns (continued)</b>							
Pound	0.40	No	Wise County	No	1/03	12/5	No
Pulaski	0.30	No	Pulaski County	No	1/04	6/5; 12/5	No
Remington	0.14	No	Every four years	No	1/02	3/5	No
Richlands	0.16	No	Tazewell County	No	1/00	12/31	Yes
Rocky Mount	0.11	No	Franklin County	No	1/04	2/28	No
Round Hill	0.24	No	Loudoun County	No	1/04	12/5	No
Rural Retreat	0.21	No	Every four years	No	1/02	1/5	No
Saint Charles	0.10	No	Lee County	No		10/31	No
Saint Paul	0.18	No	Wise County	No	1/03	12/5	Yes
Shenandoah	0.36	No	Page County	No	1/03	6/5; 12/5	No
Smithfield	0.21	No	Every two years	No	7/04	12/5	Yes
South Boston	0.19	No	Every six years	No	1/04	12/5	No
South Hill	0.34	No	Mecklenburg County	No	1/04	1/5	Yes
Stanley	0.16	No	Page County	No	1/02	6/5; 12/5	No
Stephens City	0.052	No	Frederick County	No	1/05	6/5; 12/5	No
Stony Creek	0.08	No	Sussex County	No	1/00	12/5	No
Strasburg	0.22	No	Shenandoah County	No	1/02	6/5; 12/5	No
Stuart	0.20	No	Patrick County	No	1/03	12/31	No
Surry	0.05	No	Surry County	No	1/03	12/5	No
Tangier	0.45	No	Every year	No	1/03	10/31	No
Tappahannock	0.13	No	Every six years	No	1/03	12/5	Yes
The Plains	0.075	No	Fauquier County	No	1/02	3/15	No
Timberville	0.16	No	Rockingham County	No	1/02	12/31	No
Toms Brook	0.10	No	Shenandoah County	No	1/02	6/15; 12/15	No
Urbanna	0.22	No	Middlesex County	No	1/00	12/5	No
Victoria	0.11	No	Every six years	No	7/04	12/5	Yes
Vienna	0.22	No	Fairfax County	No	1/04	7/28; 12/5	No
Vinton	0.03	No	Every year	No	1/05	6/5; 12/5	Yes
Wachapreague	0.19	No		No		12/5	No
Wakefield	0.09	No	Every six years	No	1/00	2/5	No
Warrenton	0.03	No	Fauquier County	No	1/02	6/15; 12/15	Yes
Warsaw	0.08	No	Every six years	No	1/03	12/5	Yes
Washington	0.14	No		No			No
Waverly	0.22	No	Sussex County	No	1/00	12/31	No
Weber City	0.14	No		No			No
West Point	0.06	No	Every four yers	No	1/05	8/5	No
Windsor	0.10	No	Every two years	No	1/02	12/5	No
Wise	0.245	No	Wise County	No	1/03	12/5	Yes
Woodstock	0.19	No	Every five years	No	1/01	6/5; 12/5	No
Wytheville	0.16	No	Every five years	No	1/02	12/15	No
Tax rates for towns:							
Unweighted mean	0.18						
Median	0.17						
First quartile	0.10						
Third quartile	0.24						

**Table 2.2**  
**Assessment Procedures and Percentage Change in Assessed Value After Last Reassessment, 2005**

Locality	Number of Taxable Real Estate Parcels	Conduct of				Percentage Change in Assessed Value After the Last Reassessment		
		General Reassessment*	Maintenance Assessments*	Physical Inspection		Overall	Average Single-family Parcel	
				Inspection	Cycle (Years)			
<b>Cities</b> (Note: All cities responded to the survey.)								
Alexandria	40,130	I/H	I/H	Yes	1	21.9	19.3	
Bedford	3,214	C	I/H	No	...	9.0	9.7	
Bristol	9,160	C	C	No	...	12.0	12.0	
Buena Vista	3,202	C	I/H	No	...	17.0	17.0	
Charlottesville	13,671	...	...	Yes	3	13.0	15.0	
Chesapeake	76,355	I/H	I/H	Yes	1	16.2	19.2	
Colonial Heights	7,457	I/H	I/H	Yes	2	8.0	10.0	
Covington	5,155	C	I/H	No	...	8.1	13.9	
Danville	24,917	I/H	I/H	No	...	5.8	...	
Emporia	5,217	...	...	...	...	8.0	...	
Fairfax	8,496	I/H	I/H	Yes	4	18.4	21.6	
Falls Church	4,400	I/H	...	No	...	16.3	20.2	
Franklin	3,306	C	C	Yes	2	15.7	14.6	
Fredericksburg	7,627	C	C	No	...	42.7	47.5	
Galax	3,900	C	I/H	No	...	24.0	26.0	
Hampton	48,110	I/H	I/H	Yes	1	9.0	12.9	
Harrisonburg	11,243	I/H	I/H	Yes	2	13.5	15.0	
Hopewell	...	...	...	...	...	...	...	
Lexington	2,372	C	C	No	...	22.7	21.7	
Lynchburg	29,708	I/H	I/H	No	...	11.0	13.0	
Manassas	11,709	I/H	I/H	Yes	5	...	...	
Manassas Park	3,982	I/H	I/H	No	...	28.0	26.7	
Martinsville	11,248	I/H	I/H	Yes	2	5.3	7.6	
Newport News	50,918	I/H	I/H	Yes	1	12.7	16.1	
Norfolk	75,000	I/H	I/H	Yes	3	9.0	11.0	
Norton	4,000	C	I/H	No	...	4.0	2.0	
Petersburg	13,887	I/H	I/H	Yes	3	6.1	4.7	
Poquoson	4,878	I/H	I/H	Yes	2	19.0	19.0	
Portsmouth	...	I/H	I/H	Yes	...	10.7	11.9	
Radford	10,265	C	C	Yes	4	24.0	...	
Richmond	66,674	I/H	I/H	No	...	13.3	...	
Roanoke	45,449	I/H	I/H	Yes	3	6.0	...	
Salem	10,228	I/H	I/H	Yes	2	11.5	14.0	
Staunton	...	I/H	I/H	Yes	2	18.3	19.3	
Suffolk	35,000	I/H	I/H	Yes	...	16.2	10.0	
Virginia Beach	146,424	I/H	...	No	...	19.8	21.7	
Waynesboro	9,072	C	I/H	Yes	2	14.7	12.1	
Williamsburg	...	...	...	...	...	14.6	20.0	
Winchester	9,399	C	I/H	Yes	...	30.0	33.0	
<b>Counties</b> (Note: All counties responded to the survey.)								
Accomack	37,629	I/H	I/H	No	...	...	...	
Albemarle	37,844	I/H	I/H	Yes	2	27.2	23.9	
Alleghany	16,200	C	I/H	...	...	...	...	
Amelia	...	...	...	No	...	...	...	
Amherst	19,038	C	I/H	...	...	...	...	
Appomattox	9,970	C	I/H	Yes	...	36.0	30.0	
Arlington	...	...	...	...	...	...	...	
Augusta	37,294	C	I/H	Yes	4	30.0	33.0	
Bath	5,063	C	I/H	No	...	45.8	28.7	
Bedford	42,059	C	C	...	4	...	...	
Bland	6,185	C	I/H	No	6	42.0	...	
Botetourt	18,645	C	C	...	0	26.0	22.0	
Brunswick	15,128	C	I/H	No	...	...	...	
Buchanan	19,821	...	...	...	...	5.0	6.0	
Buckingham	12,058	C	I/H	No	...	18.5	15.3	

... No response

\* Key to abbreviations: C: Contracted out; I/H: In-house

**Table 2.2** Assessment Procedures and Percentage Change in Assessed Value After Last Reassessment, 2005

Locality	Number of Taxable Real Estate Parcels	Conduct of				Percentage Change in Assessed Value After the Last Reassessment	
		General Reassessment*	Maintenance Assessments*	Physical Inspection		Overall	Average Single-family Parcel
				Inspection	Cycle (Years)		
<b>Counties (continued)</b>							
Campbell	26,836	I/H	I/H	No	...	30.0	...
Caroline	22,059	C	...	No	...	16.0	21.0
Carroll	31,551	C	...	Yes	6	63.0	...
Charles City	...	C	I/H	Yes	4	24.0	22.0
Charlotte	12,952	C	C	No	...	24.0	...
Chesterfield	114,030	I/H	I/H	No	...	13.7	11.3
Clarke	8,300	C	I/H	No	...	25.0	28.0
Craig	4,964	C	I/H	Yes	6	...	...
Culpeper	19,229	I/H	I/H	Yes	4	33.0	...
Cumberland	8,652	C	I/H	No	...	...	...
Dickenson	19,121	I/H	I/H	No	...	30.0	20.0
Dinwiddie	19,000	C	I/H	No	...	16.0	...
Essex	12,009	C	I/H	Yes	6	8.0	...
Fairfax	339,849	I/H	I/H	Yes	8	23.5	23.1
Fauquier	29,957	C	C	No	...	...	...
Floyd	13,329	C	C	No	...	33.0	26.0
Fluvanna	14,500	C	I/H	No	...	...	...
Franklin	38,541	C	I/H	Yes	4	45.0	...
Frederick	...	C	I/H	Yes	4	...	...
Giles	11,218	C	I/H	No	...	50.0	49.0
Gloucester	21,955	C	I/H	Yes	4	...	...
Goochland	13,723	I/H	I/H	Yes	2	30.0	30.0
Grayson	16,390	I/H	I/H	Yes	4	40.0	20.0
Greene	...	...	...	Yes	...	18.0	15.0
Greensville	7,473	C	C	No	...	17.0	17.0
Halifax	30,553	I/H	I/H	Yes	4	22.0	21.0
Hanover	41,131	I/H	I/H	No	...	14.3	14.5
Henrico	103,487	I/H	I/H	Yes	3	...	...
Henry	56,000	I/H	I/H	Yes	2	7.4	9.6
Highland	3,760	C	I/H	...	...	...	...
Isle of Wight	17,269	C	I/H	Yes	...	21.0	...
James City	28,529	...	...	Yes	...	9.0	...
King & Queen	7,076	C	I/H	No	...	30.0	...
King George	10,940	...	...	No	...	95.0	95.0
King William	9,514	C	I/H	No	...	35.0	...
Lancaster	14,506	C	I/H	No	...	35.0	40.0
Lee	18,400	C	I/H	Yes	6	...	...
Loudoun	95,928	I/H	I/H	Yes	5	20.0	...
Louisa	28,000	I/H	I/H	Yes	3	...	...
Lunenburg	11,125	I/H	I/H	No	...	33.0	40.0
Madison	8,242	C	C	No	...	68.0	58.0
Mathews	11,700	C	I/H	Yes	4	95.0	123.0
Mecklenburg	31,614	I/H	I/H	No	...	35.5	40.4
Middlesex	12,000	C	I/H	No	...	25.0	25.0
Montgomery	33,132	C	I/H	No	...	32.0	33.0
Nelson	14,930	C	I/H	...	...	20.0	...
New Kent	...	C	I/H	No	...	18.0	...
Northampton	13,745	C	I/H	Yes	6	36.0	49.0
Northumberland	18,469	I/H	I/H	Yes	6	...	...
Nottoway	...	...	I/H	No	...	...	...
Orange	17,782	I/H	I/H	No	...	22.0	...
Page	21,000	C	I/H	No	...	30.0	81.0
Patrick	19,661	C	I/H	No	...	25.0	28.0
Pittsylvania	45,271	C	C	No	...	...	...
Powhatan	13,322	C	C	Yes	4	...	...

... No response

\* Key to abbreviations: C: Contracted out; I/H: In-house

**Table 2.2** Assessment Procedures and Percentage Change in Assessed Value After Last Reassessment, 2005

Locality	Number of Taxable Real Estate Parcels	Conduct of		Physical Inspection		Percentage Change in Assessed Value After the Last Reassessment	
		General Reassessment*	Maintenance Assessments*	Inspection	Cycle (Years)	Overall	Average Single-family Parcel
<b>Counties (continued)</b>							
Prince Edward	12,086	C	C	Yes	6	36.0	...
Prince George	12,436	I/H	I/H	Yes	4	13.0	15.0
Prince William	124,874	I/H	I/H	Yes	5	28.1	21.2
Pulaski	30,053	C	...	...	...	...	...
Rappahannock	5,801	C	I/H	No	...	45.0	45.0
Richmond	6,698	C	I/H	No	...	...	...
Roanoke	38,568	I/H	I/H	Yes	3	7.0	9.0
Rockbridge	16,224	C	C	No	...	...	...
Rockingham	42,560	I/H	I/H	Yes	4	16.7	...
Russell	...	C	I/H	No	...	10.0	...
Scott	18,942	I/H	I/H	No	...	...	...
Shenandoah	31,020	C	I/H	Yes	4	24.0	...
Smyth	19,488	C	C	No	...	...	...
Southampton	12,500	C	I/H	No	...	13.9	13.0
Spotsylvania	57,000	I/H	I/H	Yes	3	25.1	27.9
Stafford	43,584	I/H	I/H	Yes	2	38.0	49.0
Surry	5,577	C	I/H	No	...	18.0	...
Sussex	8,819	C	I/H	No	...	8.9	...
Tazewell	29,252	I/H	I/H	No	...	27.0	...
Warren	25,368	C	I/H	Yes	4	25.0	25.0
Washington	38,000	C	I/H	No	4	20.0	20.0
Westmoreland	33,006	I/H	I/H	No	...	18.0	15.0
Wise	24,816	I/H	I/H	Yes	6	21.0	...
Wythe	17,786	C	I/H	No	...	43.0	42.0
York	22,815	...	...	Yes	2	22.7	30.0

... No response

\* Key to abbreviations: C: Contracted out; I/H: In-house

**Table 2.3**  
**Real Property Effective True Tax Rate, 2003**

Locality	Latest Reassessment	Number of Sales in Sample	Median Ratio (Percent)	Coefficient of Dispersion (Percent)	Nominal Tax Rate per \$100 of Assessed Value	Effective Tax Rate per \$100 of True Value
<b>Cities</b> (Note: All cities responded to this survey.)						
Alexandria <sup>a</sup>	Annual	3,407	80.46	10.42	\$1.04	\$0.83
Bedford <sup>a</sup>	1999	108	91.81	15.25	\$0.80	\$0.73
Bristol	2001	329	88.30	15.77	\$0.98	\$0.87
Buena Vista <sup>a</sup>	2003	81	92.79	12.43	\$0.89	\$0.83
Charlottesville	Annual	703	79.82	14.30	\$1.09	\$0.87
Chesapeake	Annual	3,331	95.62	4.99	\$1.28	\$1.22
Colonial Heights	2002	363	85.86	11.06	\$1.20	\$1.03
Covington <sup>a</sup>	2000	69	86.59	18.67	\$0.71	\$0.61
Danville <sup>a</sup>	2003	471	88.60	12.30	\$0.80	\$0.71
Emporia	2000	71	95.84	28.18	\$0.84	\$0.81
Fairfax	Annual	589	85.53	8.80	\$0.92	\$0.79
Falls Church	Annual	184	83.10	8.75	\$1.13	\$0.94
Franklin <sup>a</sup>	2003	132	97.58	18.04	\$0.91	\$0.89
Fredericksburg <sup>a</sup>	2000	252	67.18	20.60	\$1.13	\$0.76
Galax	2000	127	77.32	25.28	\$0.76	\$0.61
Hampton <sup>a</sup>	Annual	1,993	89.10	8.52	\$1.27	\$1.18
Harrisonburg	2001	457	86.30	6.76	\$0.62	\$0.54
Hopewell	2001	308	90.73	11.10	\$1.20	\$1.09
Lexington <sup>a</sup>	1999	102	82.28	16.54	\$0.73	\$0.60
Lynchburg <sup>a</sup>	2002	1,017	87.56	11.33	\$1.11	\$0.97
Manassas	Annual	1,083	85.04	8.37	\$1.20	\$1.02
Manassas Park	Annual	411	83.44	9.46	\$1.33	\$1.11
Martinsville	2002	135	86.74	16.73	\$0.94	\$0.82
Newport News <sup>a</sup>	Annual	859	86.17	6.25	\$1.27	\$1.09
Norfolk <sup>a</sup>	Annual	2,862	80.15	12.92	\$1.40	\$1.12
Norton	2000	30	98.70	12.43	\$0.70	\$0.69
Petersburg <sup>a</sup>	Annual	372	94.27	9.96	\$1.41	\$1.33
Poquoson <sup>a</sup>	2003	145	85.79	9.67	\$1.12	\$0.96
Portsmouth <sup>a</sup>	Annual	1,185	80.91	13.98	\$1.42	\$1.15
Radford	2000	238	79.29	19.10	\$0.80	\$0.63
Richmond	Annual	1,999	91.85	13.78	\$1.38	\$1.27
Roanoke	Annual	1,375	84.74	8.69	\$1.21	\$1.03
Salem	2003	300	86.28	10.31	\$1.18	\$1.02
Staunton	2003	443	91.06	11.81	\$1.00	\$0.91
Suffolk <sup>a</sup>	Annual	1,272	80.95	13.52	\$1.10	\$0.89
Virginia Beach <sup>a</sup>	Annual	8,652	82.35	8.46	\$1.22	\$1.00
Waynesboro	2003	497	95.65	14.26	\$0.85	\$0.81
Williamsburg <sup>a</sup>	Annual	176	81.83	11.85	\$0.54	\$0.44
Winchester	2003	607	87.50	15.50	\$0.58	\$0.51
Effective tax rates for cities:						
Unweighted mean					\$1.03	\$0.89
Median					\$1.08	\$0.89
First quartile					\$0.82	\$0.75
Third quartile					\$1.21	\$1.03
<b>Counties</b> (Note: All counties responded to this survey.)						
Accomack	Annual	892	71.43	33.03	\$0.64	\$0.46
Albemarle	2003	1,961	90.05	9.14	\$0.76	\$0.68
Alleghany	2001	201	85.99	17.89	\$0.66	\$0.57
Amelia	2000	272	75.79	24.56	\$0.52	\$0.39
Amherst	2002	409	89.21	17.09	\$0.59	\$0.53
Appomattox	2002	341	79.41	30.55	\$0.66	\$0.52
Arlington	Annual	4,007	77.74	12.20	\$0.98	\$0.76
Augusta	2001	992	86.98	10.41	\$0.58	\$0.50
Bath	2001	94	76.50	28.09	\$0.50	\$0.38
Bedford	2003	1,718	89.76	17.19	\$0.66	\$0.59

<sup>a</sup> Localities with fiscal year reassessments.

**Table 2.3** Real Property Effective True Tax Rate, 2003 (continued)

Locality	Latest Reassessment	Number of Sales in Sample	Median Ratio (Percent)	Coefficient of Dispersion (Percent)	Nominal Tax Rate per \$100 of Assessed Value	Effective Tax Rate per \$100 of True Value
<b>Counties (continued)</b>						
Bland	2003	66	82.73	30.00	\$0.65	\$0.54
Botetourt	2002	631	98.32	14.10	\$0.70	\$0.62
Brunswick	2000	208	71.38	36.05	\$0.50	\$0.36
Buchanan	2001	77	71.27	37.55	\$0.49	\$0.35
Buckingham	2002	134	75.03	32.70	\$0.55	\$0.41
Campbell	2003	366	95.65	6.48	\$0.52	\$0.50
Caroline	2002	460	75.00	21.32	\$0.73	\$0.54
Carroll	1998	451	59.11	31.30	\$0.64	\$0.38
Charles City	2001	50	76.64	19.09	\$0.82	\$0.63
Charlotte	2002	122	86.05	42.46	\$0.62	\$0.53
Chesterfield	Annual	7,283	86.49	7.58	\$1.07	\$0.93
Clarke	2002	361	69.38	26.49	\$0.74	\$0.51
Craig	2000	119	74.78	30.25	\$0.66	\$0.49
Culpeper	2003	387	91.66	12.13	\$0.51	\$0.74
Cumberland	2002	164	83.76	24.14	\$0.76	\$0.64
Dickenson	2000	67	83.33	30.17	\$0.60	\$0.50
Dinwiddie	2001	178	85.28	10.37	\$0.72	\$0.62
Essex	2003	140	83.05	20.23	\$0.58	\$0.48
Fairfax	Annual	24,633	79.56	7.76	\$1.17	\$0.93
Fauquier	2002	939	67.56	12.42	\$0.99	\$0.67
Floyd	2001	255	73.45	24.89	\$0.61	\$0.45
Fluvanna	2002	479	76.75	18.26	\$0.64	\$0.49
Franklin	2000	1,252	68.84	28.80	\$0.60	\$0.41
Frederick	2001	2,274	73.89	19.45	\$0.73	\$0.54
Giles	1999	295	79.85	31.17	\$0.67	\$0.53
Gloucester	2002	744	77.30	19.92	\$0.95	\$0.73
Goochland	2001	464	80.14	14.84	\$0.70	\$0.56
Grayson	2002	284	73.33	26.78	\$0.53	\$0.39
Greene	2003	402	79.05	18.62	\$0.79	\$0.62
Greensville	2002	68	78.88	17.53	\$0.57	\$0.45
Halifax	1998	441	84.53	24.77	\$0.42	\$0.36
Hanover	Annual	1,717	83.67	9.01	\$0.82	\$0.69
Henrico	Annual	6,942	83.97	8.14	\$0.95	\$0.79
Henry	2001	430	88.81	14.56	\$0.54	\$0.48
Highland	2000	71	71.43	36.62	\$0.62	\$0.44
Isle of Wight <sup>a</sup>	2003	352	87.72	14.42	\$0.75	\$0.66
James City <sup>a</sup>	Annual	1,415	86.07	11.15	\$0.87	\$0.75
King and Queen	2002	376	72.78	27.29	\$0.58	\$0.42
King George	2002	95	76.80	26.77	\$0.72	\$0.55
King William	2001	424	83.37	23.11	\$0.86	\$0.72
Lancaster	2000	376	70.05	28.13	\$0.55	\$0.39
Lee	1998	358	71.19	46.07	\$0.65	\$0.46
Loudoun	Annual	7,138	82.45	7.98	\$1.11	\$0.92
Louisa	2003	516	85.90	16.96	\$0.67	\$0.58
Lunenburg	1998	153	70.55	30.97	\$0.50	\$0.35
Madison	2001	254	70.80	24.33	\$0.76	\$0.54
Mathews	1999	303	65.88	30.15	\$0.79	\$0.52
Mecklenburg	1998	596	77.19	25.91	\$0.43	\$0.33
Middlesex	2000	434	68.97	29.89	\$0.59	\$0.41
Montgomery	2003	1,049	92.26	12.24	\$0.64	\$0.59
Nelson	2003	447	85.71	24.16	\$0.72	\$0.62
New Kent	2000	413	79.87	19.67	\$0.81	\$0.65
Northampton	1999	668	65.80	30.36	\$0.67	\$0.44
Northumberland	2000	640	63.71	29.45	\$0.61	\$0.39
Nottoway	2000	233	76.76	33.57	\$0.54	\$0.41
Orange	2003	471	74.51	20.32	\$0.85	\$0.63
Page	2003	188	89.70	18.61	\$0.66	\$0.59
Patrick	2003	509	86.32	43.04	\$0.50	\$0.43
Pittsylvania	2002	465	91.51	15.98	\$0.55	\$0.50
Powhatan	2002	510	83.46	16.54	\$0.92	\$0.77

<sup>a</sup> Localities with fiscal year reassessments.

**Table 2.3** Real Property Effective True Tax Rate, 2003 (continued)

Locality	Latest Reassessment	Number of Sales in Sample	Median Ratio (Percent)	Coefficient of Dispersion (Percent)	Nominal Tax Rate per \$100 of Assessed Value	Effective Tax Rate per \$100 of True Value
<b>Counties (continued)</b>						
Prince Edward	2003	296	97.43	24.21	\$0.43	\$0.42
Prince George	Annual	649	93.21	11.24	\$0.90	\$0.84
Prince William	Annual	8,742	82.23	8.09	\$1.24	\$1.02
Pulaski	1998	660	69.87	25.58	\$0.66	\$0.46
Rappahannock	2003	174	80.61	25.28	\$0.70	\$0.56
Richmond	2003	87	75.77	29.91	\$0.54	\$0.41
Roanoke	Annual	1,785	88.77	7.71	\$1.12	\$0.99
Rockbridge	2001	452	83.50	24.94	\$0.64	\$0.53
Rockingham	2002	1,229	85.43	11.29	\$0.71	\$0.61
Russell	2001	232	83.71	18.39	\$0.60	\$0.50
Scott	1998	327	93.78	31.07	\$0.73	\$0.57
Shenandoah	2002	888	80.83	16.75	\$0.68	\$0.63
Smyth	1998	317	74.38	23.24	\$0.70	\$0.53
Southampton	2000	263	79.73	25.38	\$0.65	\$0.56
Spotsylvania	2002	2,921	67.64	13.65	\$1.01	\$0.80
Stafford	2002	2,691	66.34	12.18	\$1.14	\$0.76
Surry	2003	101	84.94	19.83	\$0.75	\$0.64
Sussex	2000	152	71.79	37.29	\$0.65	\$0.47
Tazewell	2000	629	89.31	28.66	\$0.60	\$0.54
Warren	2003	583	74.83	12.72	\$0.76	\$0.57
Washington	2001	581	89.62	10.87	\$0.57	\$0.51
Westmoreland	2001	199	65.41	31.28	\$0.61	\$0.40
Wise	1997	188	93.58	21.50	\$0.48	\$0.45
Wythe	2002	553	89.42	25.50	\$0.54	\$0.48
York	2002	1,168	82.96	8.98	\$0.86	\$0.71
Effective tax rates for counties:						
Unweighted mean					\$0.70	\$0.56
Median					\$0.66	\$0.53
First quartile					\$0.59	\$0.45
Third quartile					\$0.76	\$0.63
Effective tax rates for cities and counties:						
Weighted mean					\$1.00 <sup>b</sup>	\$0.79 <sup>b</sup>
Unweighted mean					\$0.80	\$0.66
Median					\$0.73	\$0.60
First quartile					\$0.61	\$0.49
Third quartile					\$0.95	\$0.80

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

Source: Virginia Department of Taxation, *The 2003 Assessment/Sales Ratio Study* (Richmond, September 2005). Table 1 (pp. 8-10) and Table 3 (pp.18-21). The study can be found at [http://www.tax.virginia.gov/Web\\_PDFs/ratio03.pdf](http://www.tax.virginia.gov/Web_PDFs/ratio03.pdf).