

Section 16

Motor Vehicle Local License Tax, 2005

In fiscal year 2004, the motor vehicle local license tax, popularly known as the local decal tax, accounted for 1.3 percent of the total tax revenue for cities, 1.4 percent for counties, and 2.7 percent for large towns. These are averages; the relative importance of this tax in individual cities, counties, and large towns varies significantly. For information on individual localities see Appendix C.

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

Most local governments adhere to a \$23 ceiling for a vehicle weighing less than 4,000 pounds. However, the *Code* is unclear about whether the limitation on the local tax applies to the \$23 basic state tax or to that tax plus add-on taxes for medical service programs, for the safety inspection program, and for the Jamestown anniversary commemoration. If the more liberal interpretation is used, the cap becomes \$29.50 for a vehicle weighing less than 4,000 pounds.

No locality may impose a license tax on any vehicle when the owner pays a similar tax to the locality in which the vehicle is normally stored. Furthermore, no locality may

impose a local license tax on any vehicle that is owned by a nonresident of such locality and is used exclusively for pleasure or personal transportation. Vehicles used for state business by nonresident officials, dealer demonstration vehicles, and the vehicles of common carriers are also exempt from local license taxes.

The situs for the assessment of motor vehicles is clarified in § 58.1.3511. Business vehicles with a weight of 10,000 pounds or less are considered to be in the jurisdiction in which the owner of the business: (1) is required to file a tangible personal property tax return for any vehicle used in the business, and (2) has a definite place of business from which the use of the business vehicle is directed or controlled.

If a town within a county levies a motor vehicle license tax, the county must credit the owner with the tax paid to the town. Also, if the town tax is equal to the maximum allowed by law, then the county may not impose any further tax. Likewise, no county license tax may be imposed on vehicles that are subject to license taxes imposed by a town constituting a separate school district (§ 46.2-752).¹

Table 16.1 presents the local motor vehicle license taxes on automobiles, motorcycles, and trucks. Thirty-eight cities report imposing the tax. Williamsburg does not charge residents for decals. Ninety-two of the counties, all except Buchanan, Gloucester and James City, impose the tax. Of the reporting towns, 141 say they levy the tax. Column one indicates the date that a decal, if applicable, must be affixed to a motor vehicle to denote payment of license fees. In recent years, certain localities have decided not to use the decal. Norfolk, Virginia Beach, Buckingham, Campbell, and York no longer require display of a decal on a vehicle. A recent article in the *Richmond Times Dispatch* indicates that other localities are considering dropping the decal requirement.² The City of Richmond and Hanover County have both authorized the elimination of annual stickers. Charles City, Chesterfield, and Goochland counties are all discussing possible elimination.

¹ The *Code* refers to school district rather than school division. Colonial Beach and West Point are the only towns that have school divisions.

² Roy McAllister, *Richmond Times Dispatch*, September 8, 2005.

The second column gives the tax rate on private passenger vehicles. Most localities levy a flat tax between \$20 and \$29.50, with the median tax for cities, counties, and towns being \$20. The table also shows the exemption status for elderly or disabled persons. Five cities and counties offer tax relief for the elderly, while 11 exempt the disabled from this tax. The final two columns give the tax rate on motorcycles and trucks. The tax ranges from \$5 to \$29.50 for the former and from \$5 up to \$250 (depending on weight) for the latter.

The following table summarize the range of tax charged for private passenger vehicles under 4,000 pounds.

Tax	Number of Localities			
	Cities	Counties	Towns	Total
up to \$5	0	2	0	2
\$5.01 - \$10	1	4	10	15
\$10.01 - \$15	2	4	22	28
\$15.01 - \$20	10	27	42	79
\$20.01 - \$25	20	49	54	123
\$25.01 - \$30	5	6	13	24
	<u>38</u>	<u>92</u>	<u>141</u>	<u>271</u>



**Table 16.1
Motor Vehicle Local License Tax, 2005**

Locality	Due Date Display Decal	Private Passenger Vehicles		Motor- cycles	Trucks, Not For Hire
		Tax	Exempt Elderly Disabled		
Cities (Note: All cities responded to the survey.)					
Alexandria	11/15	\$25.00 ^a	No No	\$15.00	\$25.00-\$90.00
Bedford	05/01	\$25.00	No No	\$12.00	\$25.00
Bristol	05/15	\$15.00	No No	\$8.00	\$17.00 up to 13,000 lbs. \$22.50 over 13,000 lbs.
Buena Vista	03/01	\$25.00 ^b	No No	\$18.00	\$25.00 up to 2,000 lbs. \$32.50 over 2,000 lbs.
Charlottesville	01/31	\$28.50	No No	\$8.50	\$33.50
Chesapeake	02/15	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs.	No No	\$8.00	\$23.00-\$150.00
Colonial Heights	02/15	\$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs.	No No	\$15.00	\$20.00-\$25.00
Covington	02/28	\$20.00	No No	\$10.00	\$20.00 up to 10,000 lbs. \$25.00 over 10,000 lbs.
Danville	06/05	\$25.00	No Yes	\$25.00	\$25.00-\$195.00
Emporia	05/01	\$25.00	No No	\$15.00	\$25.00
Fairfax	10/05	\$25.00	No No	\$15.00	\$25.00
Falls Church	11/15	\$25.00 ^c	Yes Yes	\$24.00	\$28.00 up to 6,500 lbs. \$39.00 from 6,500 to 10k lbs. \$44.00 over 10,000 lbs.
Franklin	02/15	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs.	No No	\$8.00	\$29.00-\$45.00
Fredericksburg	04/15	\$20.00	No No	\$20.00	\$20.00
Galax	04/15	\$15.00	No No	\$8.00	\$15.00 up to 10,000 lbs. \$20.00 over 10,000 lbs.
Hampton	02/15	1/1-6/30: \$28.00-\$33.00; 7/1-10/14: 1/2 price; 10/15-12/31: 1/3 price	No No	\$15.00	1/1-6/30: \$28.00 - \$33.00; 7/1: 1/2 price; 10/15: 1/3 price
Harrisonburg	03/31	\$20.00 ^d	No No	\$5.00	\$20.00-\$64.00
Hopewell	04/15	\$23.00	No No	\$7.50	\$23.00-\$65.00
Lexington	Yearly ^e	\$20.00	No No	\$14.00	\$20.00
Lynchburg	04/15	\$29.50 ^f up to 4,000 lbs. \$34.50 over 4,000 lbs.	No No	\$21.00	\$24.50-\$250.00
Manassas	11/15	\$25.00 ^g	Yes Yes	\$10.00	\$25.00
Manassas Park	11/15	\$25.00 ^h	Yes Yes	\$10.00	\$25.00
Martinsville	04/15	\$20.00	No No	\$5.00	\$20.00 + 1.00 per 1,000 lbs. over 15,000 lbs.
Newport News	02/15	\$26.00 up to 4,000 lbs. \$31.00 from 4,001 to 10k lbs. 0.20/100 lbs. over 10k lbs.	No No	\$24.00	\$26.00 up to 4,000 lbs. \$31.00 from 4,001 to 10k lbs. + 0.20/100 lbs. over 10k lbs.
Norfolk	N/A	\$26.00 up to 4,000 lbs. \$31.00 over 4,000 lbs.	No No	\$15.00	\$26.00-\$130.00 ⁱ
Norton	04/15	\$10.00	No No	\$10.00	\$10.00
Petersburg	03/01	\$23.00-\$28.00	No No	\$16.00	\$28.00-\$208.00
Poquoson	02/15	\$25.00	No Yes	\$15.00	\$25.00 up to 7,500 lbs. \$30.00 over 7,500 lbs.
Portsmouth	02/15	\$25.00 up to 4,000 lbs.; \$30.00 over 4,000 lbs.	No No	\$24.00	\$25.00-\$250.00
Radford	05/01	\$21.00	No No	\$11.00	\$21.00 + 0.25/100 lbs. over 10k lbs. (max. \$65.00)

N/A Not applicable.

^a The City of Alexandria exempts diplomats, active-duty military and members of Congress.

^b The City of Buena Vista exempts members of the military.

^c The City of Falls Church exempts members of active military.

^d The City of Harrisonburg exempts members of the rescue squad, POWs, and disabled veterans.

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

^f The City of Lynchburg exempts public safety vehicles and antique vehicles.

^g The City of Manassas exempts volunteer fire & rescue, auxiliary police & sheriff.

^h The City of Manassas Park exempts members of the police department and active duty military.

ⁱ The City of Norfolk charges \$6.50 - 12.50 for trailers (by type and weight).

Table 16.1 Motor Vehicle Local License Tax, 2005 (continued)

Locality	Due Date Display Decal	Private Passenger Vehicles		Motor- cycles	Trucks, Not For Hire
		Tax	Exempt Elderly Disabled		
Cities (continued)					
Richmond	07/01	\$23.00 ^j up to 4,000 lbs. \$28.00 over 4,000 lbs.	No No	\$15.00	\$24.00-\$250.00
Roanoke	06/01	\$20.00	No No	\$8.00	\$20.00-\$66.00
Salem	05/31	\$20.00	No No	\$16.00	\$20.00-\$120.00
Staunton	03/31	\$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs.	No No	\$15.00	\$20.00-\$55.00
Suffolk	02/15	\$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs.	No No	\$15.00	\$24.00-\$85.00
Virginia Beach	N/A	\$25.00 ^k up to 4,000 lbs. \$35.00 over 4,000 lbs.	No No	\$23.00	\$24.00-\$85.00
Waynesboro	03/31	\$25.00	No No	\$15.00	\$25.00-\$60.00
Williamsburg	02/15	None ^l	No No	None	None
Winchester	Yearly ^m	\$24.00	No No	\$12.00	\$36.00
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)					
Accomack	04/15	\$27.00 ⁿ	No No	\$27.00	\$27.00
Albemarle	01/31	\$25.00 - 30.00	No No	\$20.00	\$25.00-\$30.00
Alleghany	04/15	\$20.00	No No	\$13.00	\$20.00 up to 2,000 lbs. \$25.00 over 2,000 lbs.
Amelia	04/15	\$20.00	No No	\$13.00	\$20.00
Amherst	04/15	\$25.00	No No	\$12.00	\$25.00
Appomattox	03/31	\$25.00	No No	\$24.00	\$25.00
Arlington	11/15 ^o	\$24.00 ^p	No No	\$24.00 ^p	\$24.00 ^p
Augusta	03/31	\$25.00	No No	\$20.00	\$25.00
Bath	04/15	\$5.00	No No	\$5.00	\$5.00
Bedford	04/15	\$20.00 ^q	No No	\$10.00	\$20.00
Bland	04/14	\$20.00 ^r	No No	\$10.00	\$20.00
Botetourt	04/15	\$20.00 ^s	No No	\$11.00	\$20.00
Brunswick	02/28	\$25.00	No No	\$10.00	\$25.00
Buckingham	N/A	\$25.00	No No	\$25.00	\$25.00
Campbell	N/A	\$27.00 ^t	No No	\$17.00	\$27.00
Caroline	04/01	\$23.00 ^u up to 4,000 lbs \$28.00 over 4,000 lbs	No No	\$18.00	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs. \$41.00 over 10,000 lbs.
Carroll	04/15	\$25.00 ^v	No No	\$15.00	\$25.00
Charles City	01/31	\$22.00 ^w	No No	\$15.00	\$22.00
Charlotte	03/15	\$25.00 ^x	No No	\$10.00	\$25.00
Chesterfield	06/25	\$20.00-\$25.00	No No	\$10.00	\$20.00-\$45.00
Clarke	02/15	\$25.00	No No	\$12.00	\$25.00
Craig	04/15	\$20.00	No No	\$10.00	\$20.00
Culpeper	04/15	\$25.00	No No	\$15.00	\$25.00
Cumberland	04/15	\$23.00	No No	\$18.00	\$20.00-\$30.00
Dickenson	07/01	\$10.00	No Yes	\$10.00	\$10.00

^j The City of Richmond exempts veterans.

^k The City of Virginia Beach exempts volunteer fire and rescue members.

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

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

ⁿ Accomack County exempts 1 vehicle for volunteer firemen and all vehicles of POWs.

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

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

^q Bedford County exempts public safety employees, POWs, and disabled veterans.

^r Bland County exempts firefighters with a certain number of hours experience.

^s Botetourt County exempts fire & rescue volunteers.

^t Campbell County exempts disabled veterans and fire & rescue workers.

^u Caroline County exempts one vehicle of fire & rescue personnel.

^v Carroll County exempts volunteer fire & rescue personnel, disabled veterans, and POWs.

^w Charles City County exempts volunteer firefighters.

^x Charlotte County exempts volunteer fire & rescue members.

Table 16.1 Motor Vehicle Local License Tax, 2005 (continued)

Locality Counties (continued)	Due Date Display Decal	Private Passenger Vehicles			Motor- cycles	Trucks, Not For Hire
		Tax	Exempt			
			Elderly	Disabled		
Dinwiddie	01/31	\$20.00 ^y	No	No	\$10.00	\$20.00
Essex	04/15	\$25.00	No	No	\$15.00	\$20.00
Fairfax	11/16	\$25.00 ^z	Yes	Yes	\$18.00	\$25.00
Fauquier	03/15	\$25.00	No	No	\$15.00	\$25.00
Floyd	04/15	\$25.00 up to 4,000 lbs. \$30.00 over 4,000 lbs.	No	No	\$10.00	\$25.00 up to 4,000 lbs. \$30.00 over 4,000 lbs.
Fluvanna	04/15	\$20.00	No	No	\$6.00	\$20.00
Franklin	04/15	\$25.00	No	No	\$18.00	\$25.00
Frederick	02/15	\$25.00 ^{aa}	No	No	\$10.00	\$25.00
Giles	04/15	\$15.00	No	No	\$7.00	\$15.00
Goochland	03/15	\$25.00 ^{bb}	No	No	\$20.00	\$25.00 up to 2,000 lbs. \$30.00 over 2,000 lbs.
Grayson	04/15	\$20.00	No	No	\$15.00	\$20.00
Greene	02/15	\$25.00	No	No	\$9.00	\$25.00
Greensville	04/01	\$25.00	No	No	\$20.00	\$25.00
Halifax	04/15	\$25.00 ^{cc}	No	No	\$5.00	\$25.00
Hanover	03/01	\$23.00 ^{dd} up to 4,000 lbs. \$28.00 over 4,000 lbs.	No	No	\$18.00	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs.
Henrico	02/15	\$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs.	No	No	\$15.00	\$20.00-\$64.00
Henry	04/15	\$20.00	No	Yes	\$8.00	\$20.00
Highland	04/15	\$15.00	No	No	\$5.00	\$15.00
Isle of Wright	02/15	\$20.00	No	No	\$18.00	\$20.00
James City ^{ee}	02/15	None	No	No	None	None
King & Queen	04/01	\$25.00	No	No	\$10.00	\$25.00
King George	03/31	\$23.00 ^{ff}	No	No	\$18.00	\$23.00
King William	02/15	\$25.00	No	No	\$20.00	\$25.00
Lancaster	04/01	\$20.00 ^{gg}	No	Yes	\$12.00	\$20.00
Lee	10/31	\$10.00	No	No	\$10.00	\$10.00
Loudoun	11/15	\$25.00	No	No	\$16.00	\$25.00
Louisa	04/15	\$20.00	No	No	\$10.00	\$20.00
Lunenburg	04/15	\$25.00 ^{hh}	No	No	\$15.00	\$25.00
Madison	04/01	\$25.00 ⁱⁱ	No	No	\$10.00	\$25.00 trailers: \$7.50
Mathews	02/15	\$20.00 ^{jj}	No	No	\$10.00	\$20.00
Mecklenburg	04/01	\$25.00	No	No	N/A	\$25.00
Middlesex	02/15	\$20.00; trailers: \$10.00	No	No	\$7.00	\$20.00
Montgomery	04/01	\$20.00; trailers: \$5.00 up to 1,500 lbs. \$10.00 over 1,500 lbs.	No	No	\$10.00	\$20.00
Nelson	04/15	\$20.00 ^{kk}	No	No	\$8.00	\$20.00
New Kent	12/15	\$20.00	No	No	\$8.00	\$20.00

N/A Not applicable.

^y Dinwiddie County exempts POWs, disabled veterans, military, and fire & rescue personnel.

^z Fairfax County exempts fire department, auxilliary police, and fire & rescue squad.

^{aa} Frederick County exempts veterans and fire & rescue personnel.

^{bb} Goochland County exempts qualifying fire & rescue personnel.

^{cc} Halifax County exempts disabled veterans and volunteer fire personnel.

^{dd} Hanover County exempts disabled veterans, public safety officials, and qualified volunteers.

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

^{ff} King George County exempts one vehicle of volunteer fire and rescue squad members.

^{gg} Lancaster County exempts fire & rescue personnel and disabled veterans.

^{hh} Lunenburg County exempts fire & rescue squad members.

ⁱⁱ Madison County exempts POWs.

^{jj} Mathews County provides 1 decal at no charge to fire and rescue personnel.

^{kk} Nelson County exempts fire & rescue personnel.

Table 16.1 Motor Vehicle Local License Tax, 2005 (continued)

Locality	Due Date Display Decal	Private Passenger Vehicles			Motor- cycles	Trucks, Not For Hire
		Tax	Exempt			
			Elderly	Disabled		
Counties (continued)						
Northampton	04/15	\$27.00	No	No	\$27.00	\$27.00
Northumberland	When state tags expire	\$25.00	No	No	\$18.00	\$25.00
Nottoway	03/31	\$25.00	No	No	\$15.00	\$25.00
Orange	04/01	\$25.00	No	No	\$15.00	\$25.00
Page	04/15	\$20.00	No	No	\$4.00	\$20.00
Patrick	04/30	\$25.00	No	No	\$15.00	\$25.00
Pittsylvania	04/15	\$29.50	No	No	\$29.50	\$29.50
Powhatan	04/15	\$25.00	No	No	\$8.00	\$25.00
Prince Edward	04/15	\$20.00	No	No	\$10.00	\$20.00-\$40.00
Prince George	06/25	\$23.00 ^l up to 4,000 lbs. \$27.00 over 4,000 lbs.	No	No	\$18.00	\$23.00 up to 4,000 lbs. \$27.00 over 4,000 lbs.
Prince William	11/16	\$24.00 ^{mm}	Yes	Yes	\$12.00	\$24.00
Pulaski	10/15	\$25.00	No	No	\$10.00	\$25.00 trailers: \$10.00
Rappahannock	04/15	\$20.00	No	No	\$15.00	\$20.00
Richmond	04/15	\$25.00	No	No	\$8.00	\$25.00
Roanoke	05/31	\$20.00	No	No	\$15.00	\$20.00 - 80.00
Rockbridge	04/15	\$25.00	No	No	\$25.00	\$25.00
Rockingham	04/15	\$20.00	No	No	\$7.50	\$20.00
Russell	05/15	\$15.00	No	No	\$8.00	\$15.00
Scott	04/15	\$23.00	No	No	\$13.00	\$23.00
Shenandoah	03/01	\$25.00	No	No	\$18.00	\$25.00 trailers 1,500 lbs.: \$15.00
Smyth	03/31	\$15.00 ⁿⁿ	No	No	\$10.00	\$15.00
Southampton	02/15	\$23.00	No	No	\$15.00	\$23.00
Spotsylvania	04/14	\$25.00	No	Yes	\$10.00	\$20.00
Stafford	04/15	\$23.00	No	No	\$18.00	\$23.00
Surry	05/15	\$10.00	No	No	\$3.00	\$10.00
Sussex	04/15	\$25.00	No	No	\$15.00	\$25.00
Tazewell	05/15	\$10.00	No	No	\$10.00	\$10.00
Warren	02/15	\$25.00 ^{oo}	No	No	\$12.00	\$25.00
Washington	05/15	\$20.00	No	No	\$8.00	\$20.00
Westmoreland	03/31	\$29.50 ^{pp}	No	No	\$15.00	\$29.50
Wise	04/15	\$5.00	No	No	\$5.00	\$5.00
Wythe	04/15	\$20.00	No	No	\$10.00	\$20.00
York	N/A	\$23.00	No	No	\$15.00	\$23.00
Towns (Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.)						
Abingdon	05/15	\$20.00	No	Yes	\$8.00	\$20.00
Accomac	04/15	\$27.00	No	No	\$27.00	\$27.00
Alberta	04/01	\$25.00	No	No	\$10.00	\$25.00
Altavista	04/15	\$15.00	No	No	\$5.00	\$15.00
Amherst	04/15	\$25.00	No	No	\$11.00	\$25.00
Appomattox	03/31	\$25.00	No	No	\$24.00	\$25.00
Ashland	03/31	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs.	No	No	\$18.00	\$23.00 up to 4,000 lbs. \$28.00: 4,000-6,500 lbs. \$29.00 over 6,500 lbs.
Berryville	02/15	\$20.00	No	No	\$7.50	\$20.00
Big Stone Gap	04/15	\$25.00	No	No	\$25.00	\$25.00
Blacksburg	06/15	\$25.00	No	No	\$12.50	\$25.00-\$837.50 (2 yrs.)

N/A Not applicable.

^l Prince George County exempts volunteer fire, emergency, and police personnel.

^{mm} Prince William County exempts military, disabled veterans, antique cars, and fire personnel.

ⁿⁿ Smyth County exempts one vehicle of fire & rescue personnel.

^{oo} Warren County exempts emergency service personnel, antique vehicles, and disabled veterans.

^{pp} Westmoreland County exempts fire & rescue personnel and antique vehicles.

Table 16.1 Motor Vehicle Local License Tax, 2005 (continued)

Locality	Due Date Display Decal	Private Passenger Vehicles			Motor- cycles	Trucks, Not For Hire
		Tax	Exempt			
			Elderly	Disabled		
Towns (continued)						
Blackstone	04/15	\$20.00	No	No	\$16.00	\$20.00
Bluefield	05/15	\$10.00 ^{qq}	No	Yes	\$5.00	\$10.00-\$50.00
Boones Mill	04/15	\$20.00	No	No	\$20.00	\$20.00
Bowling Green	04/01	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs.	No	No	\$18.00	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs.
Boyce	02/15	\$20.00 ^{rr}	Yes	Yes	\$8.00	\$20.00
Boydton	04/01	\$25.00	No	No	\$25.00	\$25.00
Bridgewater	04/15	\$20.00	No	No	\$7.50	\$20.00
Broadway	04/15	\$20.00	No	No	\$10.00	\$20.00
Brodnax	02/28	\$25.00	No	No	\$25.00	\$25.00
Buchanan	04/15	\$20.00	No	No	\$11.00	\$20.00
Burkeville	04/15	\$25.00	No	No	\$10.00	N/A
Cape Charles	04/15	\$27.00 ^{ss}	No	No	\$27.00	\$27.00
Capron	03/15	\$23.00	No	No	\$15.00	\$23.00
Cedar Bluff	04/15	\$10.00	No	No	\$10.00	\$10.00
Chase City	03/31	\$25.00 ^{tt}	No	Yes	\$0.00	\$25.00
Chatham	04/15	\$29.50 ^{uu}	No	No	\$29.50	\$29.50
Cheriton	04/15	\$27.00	No	No	\$27.00	\$27.00
Chilhowie	03/31	\$15.00	No	No	\$5.00	\$15.00
Chincoteague	04/15	\$23.00 ^{vv}	No	No	\$23.00	\$23.00
Christiansburg	04/15	\$27.50 ^{ww}	No	Yes	\$27.50	\$27.50
Claremont	05/15	\$10.00	No	No	\$5.00	\$10.00
Clarksville	04/01	\$25.00	No	No	\$0.00	\$25.00
Cleveland	05/15	\$15.00	No	No	\$0.00	\$15.00
Clifton	N/A	\$25.00	No	No	\$18.00	\$25.00
Clifton Forge	04/15	\$20.00 up to 12k lbs. \$25.00, 12k to 19k lbs. \$30.00 over 19k lbs.	No	No	\$10.00	N/A
Clintwood	07/01	\$10.00	No	No	\$5.00	\$10.00
Coeburn	04/15	\$15.00 ^{xx}	No	No	\$15.00	\$15.00
Colonial Beach	04/30	\$25.00 Trailers: \$7.50	No	No	\$10.00	\$25.00
Craigsville	03/31	\$17.50	No	No	\$3.00	\$17.50 trailers: \$5.00
Crewe	04/15	\$25.00	No	No	\$8.00	\$25.00
Culpeper	04/15	\$25.00	No	No	\$7.00	\$25.00
Damascus	05/15	\$20.00	No	No	\$8.00	\$20.00
Dayton	04/15	\$20.00 ^{yy}	No	No	\$10.00	\$20.00
Dublin	04/15	\$20.00	No	No	\$8.00	\$20.00-\$142.00 depending on weight
Edinburg	03/01	\$25.00	No	No	\$18.00	\$15.00
Elkton	04/15	\$20.00	No	No	\$7.50	\$20.00
Exmore	04/15	\$27.00 ^{zz}	No	No	\$27.00	\$27.00
Farmville	04/15	\$25.00	No	No	\$15.00	\$25.00: less than 6,500 lbs. \$30.00: from 6.5k - 10k lbs. \$1.00/1k lbs. over 10k lbs.
Fincastle	04/15	\$20.00	No	No	\$11.00	\$20.00
Floyd	04/15	\$25.00-\$30.00	No	Yes	\$25.00	\$25.00 - 30.00

N/A Not applicable.

^{qq} The Town of Bluefield exempts veterans.

^{rr} The Town of Boyce exempts vehicles of police and volunteer firemen.

^{ss} The Town of Cape Charles exempts rescue squad volunteers.

^{tt} The Town of Chase City exempts disabled veterans.

^{uu} The Town of Chatham exempts volunteer fire & rescue personnel.

^{vv} The Town of Chincoteague exempts volunteer fire fighters and POWs.

^{ww} The Town of Christiansburg exempts disabled veterans and POWs.

^{xx} The Town of Coeburn exempts volunteer fire & rescue members and disabled veterans.

^{yy} The Town of Dayton provides decal at no charge to fire & rescue squad members.

^{zz} The Town of Exmore exempts volunteer fire & rescue squad members.

Table 16.1 Motor Vehicle Local License Tax, 2005 (continued)

Locality	Due Date Display Decal	Private Passenger Vehicles			Motor- cycles	Trucks, Not For Hire
		Tax	Exempt			
			Elderly	Disabled		
Towns (continued)						
Fries	04/15	\$20.00	No	No	\$15.00	\$20.00
Front Royal	02/15	\$20.00	No	No	\$12.00	\$20.00
Glade Spring	05/15	\$20.00	No	Yes	\$8.00	\$20.00
Glasgow	04/15	\$25.00	No	No	\$9.00	N/A
Glen Lyn	04/15	\$15.00	No	No	\$5.00	\$15.00
Gordonsville	04/15	\$25.00	No	No	\$15.00	\$25.00
Goshen	04/15	\$15.00 ^a	No	No	\$15.00	\$15.00
Gretna	04/15	\$29.50	No	No	\$29.50	\$29.50
Halifax	11/15	\$24.00	No	No	\$25.00	\$25.00
Hamilton	11/15	\$25.00	No	No	\$16.00	\$25.00
Herndon	11/16	\$20.00-\$25.00	Yes	Yes	\$10.00	\$25.00
Hillsville	04/15	\$15.00 ^b	No	No	\$6.00	\$15.00
Honaker	05/15	\$15.00	No	No	\$8.00	\$15.00
Hurt	04/15	\$25.00 ^c	No	Yes	\$25.00	\$25.00
Independence	4/15	\$15.00	No	Yes	\$7.50	\$15.00
Iron Gate	04/15	\$20.00 ^d	No	No	\$7.50	N/A
Irvington	03/31	\$20.00	No	No	\$5.00	\$20.00
Ivor	02/15	\$23.00	No	No	\$15.00	\$23.00
Jonesville	05/31	\$10.00	No	No	\$10.00	\$10.00
Keller	04/15	\$27.00	No	No	\$27.00	\$27.00
Kenbridge	04/15	\$20.00	No	No	\$10.00	None
Keysville	03/15	\$25.00 ^e	No	No	\$10.00	\$25.00
Kilmarnock	04/15	\$20.00 ^f	No	No	\$3.00	\$20.00
La Crosse	03/31	\$25.00	No	No	N/A	\$25.00
Lawrenceville	02/28	\$25.00	No	No	\$8.00	\$25.00
Lebanon	05/15	\$15.00	No	No	\$7.50	\$15.00
Leesburg	04/15	\$25.00	No	No	\$15.00	\$25.00
Louisa	04/15	\$20.00	No	No	\$10.00	\$20.00 up to 12,000 lbs. \$25.00 over 12,000 lbs.
Lovettsville	11/15	\$25.00	No	No	\$16.00	\$25.00
Luray	04/15	\$10.00 ^g	No	No	\$5.00	\$10.00
Madison	04/01	\$25.00	No	No	\$10.00	\$25.00
Marion	03/31	\$15.00 ^h	No	No	\$5.00	\$15.00
McKenney	04/15	\$20.00	No	No	\$15.00	\$20.00
Middleburg	11/15	\$25.00	No	No	\$15.00	N/A
Middletown	02/15	\$20.00	No	No	\$10.00	\$20.00
Mineral	04/15	\$15.00	No	No	\$2.50	\$15.00
Monterey	04/15	\$15.00	No	No	\$5.00	\$15.00
Montross	01/01	\$25.00	No	No	\$8.00	\$25.00
Narrows	04/15	\$15.00	No	No	\$7.50	\$15.00
Nassawadox	04/15	\$27.00	No	No	\$0.00	N/A
New Castle	04/15	\$15.00	No	No	\$15.00	\$15.00
New Market	03/01	\$25.00	No	No	\$15.00	\$25.00
Newsoms	04/15	\$23.00	No	No	\$15.00	\$23.00
Occoquan	11/15	\$20.00	Yes	Yes	\$10.00	\$20.00
Onancock	04/15	\$30.00 ⁱ	No	No	\$30.00	\$30.00

N/A Not applicable.

^a The Town of Goshen exempts fire & rescue personnel.

^b The Town of Hillsville exempts fire, search & rescue personnel and disabled veterans.

^c The Town of Hurt exempts POWs and gives one free decal to fire and rescue squad members.

^d The Town of Iron Gate exempts volunteer fire personnel.

^e The Town of Keysville reserves half to 3/5 of all license taxes for the County of Charlotte.

^f The Town of Kilmarnock exempts active-duty military, and fire and rescue squad members.

^g The Town of Luray exempts fire & rescue personnel.

^h The Town of Marion exempts disabled veterans.

ⁱ The Town of Onancock exempts volunteer fire fighters and EMTs.

Table 16.1 Motor Vehicle Local License Tax, 2005 (continued)

Locality	Due Date Display Decal	Private Passenger Vehicles			Motor- cycles	Trucks, Not For Hire
		Tax	Exempt			
			Elderly	Disabled		
Towns (continued)						
Onley	04/15	\$27.00 ^j	No	No	\$25.00	\$27.00
Orange	04/01	\$25.00	No	No	\$15.00	\$25.00
Parksley	04/15	\$27.00	No	No	\$27.00	N/A
Pearisburg	04/15	\$15.00	No	No	\$7.50	\$15.00
Pennington Gap	10/31	\$10.00	No	No	\$10.00	\$10.00
Pound	04/15	\$15.00 ^k	No	No	\$15.00	\$15.00
Pulaski	04/02	\$25.00	No	No	\$8.00	\$25.00 up to 20k lbs. \$1.00/1k lbs. over 20k lbs.
Remington	03/15	\$25.00	No	No	\$15.00	\$25.00
Richlands	09/30	\$10.00	No	No	\$10.00	\$10.00
Rocky Mount	03/31	\$25.00	No	No	\$18.00	\$25.00
Round Hill	04/15	\$24.00 ^l	No	No	\$15.00	\$24.00
Rural Retreat	03/31	\$20.00	No	No	\$10.00	\$20.00
Saint Charles	06/05	\$10.00	No	No	\$10.00	\$10.00
Saint Paul	04/15	\$15.00	No	No	\$15.00	\$15.00
Saxis	04/15	\$25.00	No	No	\$25.00	\$25.00
Scottsville	01/31	\$25.00	No	No	\$15.00	\$25.00
Shenandoah	07/01	\$20.00	No	No	\$10.00	\$20.00
Smithfield	02/15	\$20.00	No	No	\$20.00	\$20.00
South Boston	04/15	\$20.00 ^m	No	No	\$8.00	\$20.00-\$70.00
South Hill	04/01	\$25.00	No	No	\$25.00	\$25.00
Stanley	04/15	\$15.00	No	No	\$15.00	\$15.00
Stephens City	02/15	\$25.00 ⁿ	No	No	\$10.00	\$25.00
Stony Creek	03/31	\$10.00 ^o	No	No	\$8.00	\$15.00
Strasburg	03/01	\$25.00 ^p	No	No	\$18.00	\$25.00
Stuart	05/01	\$25.00	No	No	\$15.00	\$25.00
Surry	05/15	\$15.00	No	No	\$7.50	N/A
Tangier	06/30	\$25.00	No	No	\$25.00	\$25.00
Tappahannock	04/15	\$20.00	No	No	\$15.00	\$20.00
The Plains	03/15	\$25.00	No	Yes	\$12.50	\$25.00
Timberville	04/15	\$20.00	No	No	\$7.50	\$20.00
Toms Brook	03/01	\$25.00	No	No	N/A\$25.00	
Troutville	04/15	\$20.00	No	No	\$11.00	\$20.00
Urbanna	02/15	\$20.00	No	No	\$10.00	\$20.00
Victoria	04/15	\$20.00	No	No	\$3.00	\$20.00
Vienna	04/15	\$20.00 ^q to 4,000 lbs. \$25.00 over 4,000 lbs.	Yes	Yes	\$10.50	\$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs.
Vinton	05/31	\$20.00	No	Yes	\$15.00	\$20.00 up to 6,000 lbs. \$25.00 from 6k to 11.5k lbs. \$30.00 over 11,500 lbs.
Virgilina	04/15	\$20.00	No	No	\$5.00	\$20.00
Wachapreague	04/15	\$27.00 ^r	No	No	\$27.00	\$27.00
Wakefield	03/31	\$25.00	No	No	\$15.00	\$25.00
Warrenton	03/15	\$15.00	No	No	\$10.00	\$15.00
Warsaw	04/15	\$25.00	No	No	\$8.00	\$25.00
Waverly	03/31	\$20.00 ^s	No	No	\$5.00	\$20.00
West Point	4/15	\$20.00	No	No	\$15.00	\$20.00
Windsor	02/15	\$20.00 ^t	No	No	\$20.00	\$20.00
Wise	04/15	\$15.00	No	Yes	\$15.00	\$15.00; \$25.00 over 2K lbs.
Woodstock	03/01	\$25.00	No	No	\$18.00	\$25.00
Wytheville	04/15	None ^u	No	No	\$6.00	\$20.00

N/A Not applicable.

^j The Town of Onley exempts volunteer fire & rescue personnel.

^k The Town of Pound exempts fire & rescue squad members.

^l The Town of Round Hill exempts members of the volunteer fire department.

^m The Town of South Boston exempts volunteer fire fighters.

ⁿ The Town of Stephens City exempts members of the fire department and EMT.

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

^p The Town of Strasburg exempts members of the volunteer fire & rescue departments.

^q The Town of Vienna exempts volunteer fire fighters and police auxiliary.

^r The Town of Wachapreague exempts volunteer fire fighters.

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

^t The Town of Windsor exempts military and fire-fighting personnel.

^u The Town of Wytheville provides 1 free decal to volunteer firefighters.