

**Appendix D**

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**Percentage Share of Total Local Taxes from Specific Sources,  
FY 2005**

# Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005

Locality	Total	Real Property			Public Service		Personal Property	Machinery & Tools	Merchants' Capital	Local Sales & Use	Consumer Utility	Business License (BPOL)	
		Real Property	Corp. Property	Service	Public	License						Franchise License	
<b>Cities</b>													
Alexandria	100	62.2	2.0	8.3	0.2	0.0	6.5	4.9	7.4	0.3			
Bedford	100	42.5	1.5	8.1	6.5	0.0	16.1	0.0	6.7	0.5			
Bristol	100	36.4	0.8	6.2	5.2	0.0	17.6	1.9	5.9	0.8			
Buena Vista	100	44.2	1.7	18.1	7.3	0.0	6.1	8.6	2.9	1.1			
Charlottesville	100	48.7	2.2	6.1	0.2	0.0	12.2	9.3	6.4	0.5			
Chesapeake	100	52.6	3.3	10.3	0.8	0.0	9.5	5.0	6.4	0.6			
Colonial Heights	100	43.6	1.1	6.3	0.3	0.0	21.4	4.3	8.3	0.3			
Covington	100	16.4	1.4	4.9	41.7	0.0	15.6	6.5	4.5	0.3			
Danville	100	35.7	1.0	9.4	3.0	0.0	16.6	4.8	9.0	3.3			
Emporia	100	31.5	2.1	11.5	2.0	0.0	15.1	7.1	6.9	0.5			
Fairfax	100	51.0	1.4	6.2	0.1	0.0	16.3	4.1	11.7	0.9			
Falls Church	100	64.4	0.8	6.2	0.0	0.0	9.6	4.1	7.3	0.3			
Franklin	100	37.5	0.8	10.1	0.2	0.0	14.1	8.2	7.8	0.7			
Fredericksburg	100	34.5	1.4	7.3	0.2	0.0	23.1	5.5	9.6	0.4			
Galax	100	30.0	1.3	5.1	10.7	0.0	23.6	4.0	10.1	0.4			
Hampton	100	51.5	1.6	9.1	1.0	0.0	7.6	6.4	6.5	0.7			
Harrisonburg	100	25.8	0.7	7.8	3.7	0.0	22.8	3.9	11.2	0.6			
Hopewell	100	39.4	15.9	8.2	11.1	0.0	6.3	4.2	5.2	0.5			
Lexington	100	43.5	1.8	8.2	0.0	0.0	11.1	9.0	8.4	0.7			
Lynchburg	100	38.5	2.6	9.9	3.4	0.0	13.2	7.6	7.9	0.6			
Manassas	100	58.7	1.3	8.0	5.2	0.0	10.0	2.7	3.9	0.5			
Manassas Park	100	63.0	1.3	10.5	0.1	0.0	8.8	5.4	2.9	0.5			
Martinsville	100	37.4	1.8	8.9	1.6	0.0	13.9	9.4	12.0	1.1			
Newport News	100	48.8	1.9	9.3	4.9	0.0	8.9	5.3	5.7	1.6			
Norfolk	100	42.3	2.4	9.1	2.4	0.0	8.6	11.4	6.3	1.2			
Norton	100	19.5	4.3	3.4	1.2	0.0	29.1	5.1	12.8	1.0			
Petersburg	100	46.4	3.7	8.6	6.5	0.0	10.1	9.1	7.5	0.0			
Poquoson	100	70.8	0.7	11.1	0.0	0.0	3.0	3.0	2.3	0.8			
Portsmouth	100	47.5	3.1	12.5	2.1	0.0	5.1	11.2	5.0	0.7			
Radford	100	45.6	1.6	7.6	6.4	0.0	8.1	10.1	3.5	1.9			
Richmond	100	50.7	3.6	7.7	4.1	0.0	7.4	8.7	6.8	1.4			
Roanoke	100	41.5	2.6	9.4	1.9	0.0	13.6	9.2	8.2	1.0			
Salem	100	40.1	0.9	12.7	6.2	0.0	13.4	3.2	9.6	1.5			
Staunton	100	46.4	2.4	6.3	0.5	0.0	15.2	7.0	6.7	1.1			
Suffolk	100	58.3	1.8	8.8	1.6	0.0	6.9	6.6	4.9	0.3			
Virginia Beach	100	56.9	1.1	7.8	0.1	0.0	7.5	6.2	5.5	0.7			
Waynesboro	100	35.3	2.6	7.9	11.3	0.0	13.7	7.9	6.4	0.5			
Williamsburg	100	24.2	1.2	1.4	4.6	0.0	15.6	3.0	6.5	0.9			
Winchester	100	29.2	0.7	9.7	3.0	0.0	21.6	7.1	11.4	1.0			
<b>Total cities</b>	<b>100</b>	<b>50.0</b>	<b>2.2</b>	<b>8.6</b>	<b>2.1</b>	<b>0.0</b>	<b>9.6</b>	<b>6.8</b>	<b>6.7</b>	<b>0.8</b>			

**Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)**

Locality	Motor										E-911	
	Vehicle License (Decal)	Bank Franchise	Recordation & Wills	Cigarette & Tobacco	Admission	Transient Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	Emergency Telephone	Other		
<b>Cities</b>												
Alexandria	0.7	0.4	1.5	0.6	0.0	2.0	2.6	0.0	0.2	0.2	0.2	
Bedford	1.7	1.7	1.1	2.5	0.0	0.9	8.7	0.0	1.6	1.6	0.0	
Bristol	1.0	1.4	0.8	0.8	0.0	2.9	17.5	0.0	0.7	0.0	0.0	
Buena Vista	2.4	0.6	0.7	0.0	0.0	0.2	2.5	0.0	1.7	1.9	0.0	
Charlottesville	1.0	0.7	0.7	0.9	0.0	2.6	7.8	0.0	0.6	0.6	0.0	
Chesapeake	1.3	0.2	1.3	1.4	0.2	0.9	4.9	0.0	0.9	0.5	0.0	
Colonial Heights	1.2	0.5	0.1	0.0	0.0	0.8	11.0	0.0	0.7	0.0	0.0	
Covington	1.1	1.4	0.3	1.8	0.0	0.0	3.9	0.0	0.0	0.3	0.0	
Danville	2.1	1.7	0.6	0.0	0.0	0.8	9.5	0.0	2.1	0.3	0.0	
Emporia	1.0	1.3	0.5	0.0	0.0	4.7	14.3	0.0	1.5	0.0	0.0	
Fairfax	0.6	1.5	0.4	1.3	0.0	0.9	3.1	0.0	0.6	0.6	0.0	
Falls Church	0.6	0.4	0.6	1.0	0.0	0.6	3.6	0.0	0.5	0.0	0.0	
Franklin	1.5	0.6	0.6	2.9	0.0	1.8	9.2	0.0	1.7	2.3	0.0	
Fredericksburg	0.3	1.0	1.4	1.7	0.3	1.4	11.5	0.0	0.4	0.0	0.0	
Galax	1.1	1.5	0.0	0.0	0.2	0.1	9.9	0.0	0.9	1.1	0.0	
Hampton	1.7	0.2	0.5	2.4	0.7	1.5	7.3	0.0	1.2	0.1	0.0	
Harrisonburg	1.1	0.8	1.1	2.1	0.3	2.7	14.2	0.0	0.9	0.3	0.0	
Hopewell	1.4	0.3	0.6	0.0	0.0	1.3	3.6	0.0	1.3	0.7	0.0	
Lexington	1.1	1.0	1.2	0.0	0.0	3.0	9.5	0.0	0.9	0.5	0.0	
Lynchburg	1.6	0.6	0.6	1.2	0.4	1.5	9.3	0.0	1.0	0.0	0.0	
Manassas	1.1	0.6	1.6	1.4	0.0	0.2	3.7	0.0	0.5	0.8	0.0	
Manassas Park	1.3	0.1	2.1	2.4	0.0	0.0	1.3	0.0	0.3	0.0	0.0	
Martinsville	1.6	1.8	0.6	1.0	0.0	0.1	7.7	0.0	1.3	0.0	0.0	
Newport News	1.5	0.2	0.8	2.0	0.2	1.1	6.3	0.0	1.2	0.3	0.0	
Norfolk	0.8	0.5	0.8	2.0	1.2	1.9	7.7	0.0	1.2	0.1	0.0	
Norton	0.6	1.3	0.1	0.0	0.0	2.5	14.0	3.5	0.7	0.9	0.0	
Petersburg	1.7	0.4	0.7	0.3	0.0	0.8	3.2	0.0	1.1	0.0	0.0	
Poquoson	2.0	0.2	1.6	0.6	0.0	0.0	3.2	0.0	1.0	0.0	0.0	
Portsmouth	1.7	0.3	1.2	2.3	0.2	0.9	4.7	0.0	1.4	0.0	0.0	
Radford	1.7	1.1	0.9	1.4	0.0	1.1	7.3	0.0	1.8	0.0	0.0	
Richmond	1.0	0.8	0.0	0.0	0.3	1.3	4.5	0.0	1.4	0.2	0.0	
Roanoke	1.2	0.8	0.6	1.3	0.3	1.6	5.5	0.0	1.1	0.3	0.0	
Salem	1.3	0.6	0.7	1.1	0.4	1.6	5.2	0.0	0.6	0.7	0.0	
Staunton	1.5	0.8	0.9	1.5	0.0	0.9	6.9	0.0	1.8	0.1	0.0	
Suffolk	1.4	0.3	2.1	1.7	0.4	0.3	3.6	0.0	1.1	0.0	0.0	
Virginia Beach	1.3	0.2	0.0	1.8	0.7	2.9	6.3	0.0	1.0	0.1	0.0	
Waynesboro	1.7	0.3	1.0	1.8	0.0	1.1	7.3	0.0	1.1	0.2	0.0	
Williamsburg	0.0	0.4	1.0	0.8	0.0	19.6	19.9	0.0	1.0	0.0	0.0	
Winchester	1.1	1.2	1.0	0.7	0.2	1.2	9.3	0.0	1.4	0.0	0.0	
<b>Total cities</b>	<b>1.2</b>	<b>0.5</b>	<b>0.7</b>	<b>1.4</b>	<b>0.4</b>	<b>1.8</b>	<b>6</b>	<b>0.0</b>	<b>1.0</b>	<b>0.2</b>	<b>0.2</b>	

**Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)**

Locality	Total	Public			Personal Property	Machinery & Tools	Merchants' Capital	Local Sales & Use	Consumer Utility	Business	
		Real Property	Corp. Property	Service Property						License (BPOL)	Franchise License
<b>Counties</b>											
Accomack	100	49.2	5.7	16.2	2.6	0.0	11.3	5.5	0.3	1.5	
Albemarle	100	57.9	1.1	10.8	0.3	0.0	9.1	5.3	6.1	0.2	
Alleghany	100	31.8	3.7	10.1	38.2	0.0	4.4	2.9	2.2	0.2	
Amelia	100	52.3	2.2	17.2	0.5	0.0	9.8	6.8	2.4	0.1	
Amherst	100	41.6	2.3	16.4	7.2	1.2	10.8	7.6	2.0	0.2	
Appomattox	100	55.3	3.7	12.0	2.7	1.0	9.3	7.9	0.0	0.1	
Arlington	100	64.3	1.0	7.6	0.0	0.0	5.6	1.4	8.3	0.4	
Augusta	100	50.5	1.9	9.4	5.0	0.0	8.7	5.3	5.3	0.5	
Bath	100	24.3	61.5	0.7	0.0	0.0	8.7	0.0	0.0	0.0	
Bedford	100	58.3	2.8	14.9	4.1	0.3	5.7	4.0	0.0	0.3	
Bland	100	45.8	4.1	21.6	3.7	5.3	5.8	4.0	0.0	0.1	
Botetourt	100	52.5	3.5	11.9	9.2	0.0	6.7	3.3	2.5	0.4	
Brunswick	100	47.7	2.8	21.2	4.3	1.2	8.2	5.6	0.0	0.4	
Buchanan	100	25.2	1.8	5.5	10.8	0.2	4.7	2.5	0.0	0.3	
Buckingham	100	50.5	4.4	19.0	1.8	0.7	6.0	6.7	0.0	1.0	
Campbell	100	38.4	3.4	16.5	14.1	0.0	10.2	5.9	4.1	0.3	
Caroline	100	52.5	5.0	15.1	1.1	0.0	5.4	5.1	4.0	0.0	
Carroll	100	55.7	3.3	9.1	7.7	1.1	7.6	5.0	0.0	0.5	
Charles City	100	63.9	1.8	13.6	3.6	0.4	6.8	3.7	0.0	0.2	
Charlotte	100	58.5	4.6	12.3	4.1	0.4	8.3	3.1	0.0	0.0	
Chesterfield	100	59.6	3.1	11.6	1.2	0.0	9.5	4.2	4.5	0.9	
Clarke	100	63.6	1.8	16.1	2.2	0.0	5.7	3.8	0.2	0.2	
Craig	100	63.7	2.7	14.0	0.9	0.1	4.0	6.4	0.0	0.2	
Culpeper	100	57.9	2.1	13.0	2.7	0.0	12.6	4.1	0.0	0.2	
Cumberland	100	54.6	6.2	19.0	1.1	0.0	5.8	6.5	1.4	0.5	
Dickenson	100	33.8	2.5	5.4	2.6	0.5	4.2	3.8	0.0	0.0	
Dinwiddle	100	53.1	3.4	16.5	2.6	0.0	4.4	5.1	2.2	0.4	
Essex	100	57.9	2.2	13.4	1.1	0.5	15.8	3.8	0.0	0.1	
Fairfax	100	68.3	1.5	10.2	0.2	0.0	6.3	4.0	4.8	0.1	
Fauquier	100	61.3	4.2	16.2	0.6	0.0	7.2	3.2	1.4	0.2	
Floyd	100	60.2	2.5	13.8	1.9	0.5	6.0	7.6	0.0	0.1	
Fluvanna	100	54.6	11.7	14.3	0.3	0.0	4.7	6.1	0.0	0.6	
Franklin	100	59.5	1.7	10.0	0.7	1.6	9.9	5.8	0.0	0.7	
Frederick	100	43.1	1.3	17.8	6.5	0.0	11.1	4.2	5.4	0.5	
Giles	100	42.3	7.3	12.0	20.1	1.3	9.1	2.1	0.0	0.7	
Gloucester	100	56.4	1.5	12.8	0.3	0.0	10.2	5.1	3.7	0.3	
Goochland	100	64.7	2.2	13.8	0.9	0.0	6.7	4.5	2.3	0.2	
Grayson	100	59.5	1.0	13.6	2.4	0.5	6.3	7.7	0.0	0.2	
Greene	100	60.4	2.3	13.8	0.2	0.0	6.5	4.0	1.9	0.3	
Greensville	100	43.1	3.1	15.0	14.1	0.0	5.9	7.4	3.4	0.4	
Halifax	100	34.1	13.8	17.6	6.4	0.0	12.4	7.0	0.9	0.4	
Hanover	100	57.8	3.1	14.2	1.3	0.7	11.9	3.6	0.4	1.1	
Henrico	100	54.6	2.0	12.3	1.1	0.0	12.9	1.2	6.4	0.8	
Henry	100	32.8	2.0	7.5	15.5	0.0	12.5	13.6	4.4	0.8	
Highland	100	76.0	3.7	7.3	0.0	0.1	3.6	4.4	0.0	0.0	
Isle of Wight	100	50.0	3.8	14.3	17.7	0.0	5.0	2.3	1.2	0.3	
James City	100	58.5	1.4	11.2	5.1	0.0	8.0	0.0	4.9	0.2	
King & Queen	100	59.1	2.4	17.7	4.0	0.3	3.0	5.4	0.3	0.1	

**Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)**

Locality	Motor										E-911	
	Vehicle License (Decal)	Bank Franchise	Recordation & Wills	Cigarette & Tobacco	Admission	Transient Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	Emergency Telephone	Other		
<b>Counties</b>												
Accomack	2.3	0.2	2.6	0.0	0.0	1.4	0.0	0.0	1.1	0.0		
Albemarle	1.6	0.2	1.5	0.0	0.1	1.1	3.4	0.0	0.8	0.5		
Alleghany	1.9	0.5	0.5	0.0	0.0	0.4	1.6	0.0	0.8	1.5		
Amelia	4.2	0.5	2.4	0.0	0.0	0.0	0.0	0.0	1.0	0.5		
Amherst	3.4	0.4	1.1	0.0	0.0	0.1	3.7	0.0	2.0	0.0		
Appomattox	3.7	0.0	1.2	0.0	0.0	0.0	0.0	0.0	2.8	0.4		
Arlington	0.6	0.3	1.3	0.3	0.0	3.1	4.3	0.0	0.9	0.5		
Augusta	3.5	0.3	1.8	0.0	0.0	0.8	3.9	0.0	1.4	1.7		
Bath	0.3	0.2	1.2	0.0	0.0	2.8	0.0	0.0	0.0	0.2		
Bedford	3.0	0.2	2.4	0.0	0.0	0.5	2.0	0.0	1.5	0.0		
Bland	2.9	0.5	0.7	0.0	0.0	0.1	1.9	0.0	2.8	0.8		
Botetourt	2.4	0.3	1.2	0.0	0.0	0.9	3.3	0.0	0.9	0.9		
Brunswick	4.3	0.0	1.0	0.0	0.0	0.0	0.0	0.0	3.3	0.0		
Buchanan	0.0	0.3	0.1	0.0	0.0	0.1	0.0	42.7	1.4	4.5		
Buckingham	4.5	0.3	1.5	0.0	0.0	0.0	0.0	0.0	3.5	0.0		
Campbell	4.0	0.4	1.4	0.0	0.0	0.0	0.0	0.0	1.4	0.0		
Caroline	2.8	0.2	2.9	0.0	0.0	1.2	3.5	0.0	0.8	0.4		
Carroll	3.5	0.1	1.1	0.0	0.0	0.7	2.5	0.0	1.4	0.6		
Charles City	2.9	0.2	0.9	0.0	0.0	0.0	0.0	0.0	1.6	0.4		
Charlotte	4.2	0.0	1.3	0.0	0.0	0.0	0.0	0.0	3.0	0.4		
Chesterfield	1.7	0.3	1.4	0.0	0.0	1.0	0.0	0.0	1.0	0.1		
Clarke	2.0	0.0	2.3	0.0	0.0	0.1	0.0	0.0	1.8	0.3		
Craig	3.6	0.0	1.0	0.0	0.0	0.1	1.3	0.0	1.6	0.4		
Culpeper	1.7	0.0	3.7	0.0	0.0	0.0	0.0	0.0	1.9	0.0		
Cumberland	2.8	0.0	0.9	0.0	0.0	0.0	0.0	0.0	1.0	0.1		
Dickenson	0.0	0.0	0.2	0.0	0.0	0.1	0.0	44.2	2.0	0.7		
Dinwiddie	2.2	0.7	0.9	0.0	0.2	0.1	2.1	0.0	1.2	4.8		
Essex	2.3	0.0	1.4	0.0	0.0	0.0	0.0	0.0	1.1	0.3		
Fairfax	0.8	0.3	1.8	0.3	0.0	0.6	0.0	0.0	0.7	0.2		
Fauquier	1.6	0.2	3.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0		
Floyd	4.4	0.0	0.3	0.0	0.0	0.0	0.0	0.0	2.3	0.5		
Fluvanna	2.5	0.3	3.0	0.0	0.0	0.0	0.0	0.0	1.8	0.0		
Franklin	3.2	0.3	2.4	0.0	0.0	0.3	2.0	0.0	1.5	0.4		
Frederick	2.5	0.2	3.0	0.0	0.0	0.4	3.2	0.0	0.8	0.0		
Giles	1.4	0.0	0.2	0.0	0.0	0.4	0.0	0.0	1.8	1.4		
Gloucester	2.4	0.6	1.5	0.0	0.0	0.3	3.8	0.0	0.8	0.3		
Goochland	1.9	0.1	2.0	0.0	0.0	0.0	0.0	0.0	0.5	0.3		
Grayson	3.8	0.1	1.4	0.0	0.0	0.1	0.0	0.0	1.9	0.5		
Greene	2.7	0.2	2.3	0.0	0.0	0.0	3.4	0.0	1.9	0.0		
Greensville	3.1	0.0	0.5	0.0	0.0	0.8	1.3	0.0	0.8	1.1		
Halifax	3.1	0.0	1.0	0.0	0.0	0.3	0.0	0.0	2.5	0.5		
Hanover	1.9	0.3	1.9	0.0	0.0	0.6	0.0	0.0	1.3	0.0		
Henrico	1.5	1.9	1.1	0.0	0.0	2.0	0.0	0.0	0.5	1.7		
Henry	3.2	0.7	0.9	0.0	0.0	0.3	5.2	0.0	0.7	0.0		
Highland	1.8	0.5	1.2	0.0	0.0	0.0	0.0	0.0	1.0	0.2		
Isle of Wight	1.3	0.0	1.9	0.0	0.0	0.1	0.0	0.0	1.5	0.6		
James City	0.1	0.0	1.7	0.0	0.0	2.6	4.6	0.0	0.8	0.8		
King & Queen	3.8	0.2	1.4	0.0	0.0	0.0	0.0	0.0	1.8	0.5		

**Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)**

Locality	Total	Public			Personal Property	Machinery & Tools	Merchants' Capital	Local Sales & Use	Consumer Utility	Business License (BPOL)	Franchise License
		Real Property	Corp. Property	Service Property							
<b>Counties (continued)</b>											
King George	100	51.8	10.9	10.6	0.4	0.0	6.1	1.9	5.9	0.2	
King William	100	59.7	2.2	10.8	10.7	0.0	5.1	3.1	2.0	0.0	
Lancaster	100	69.5	1.4	12.7	0.0	0.7	10.4	0.0	0.0	0.1	
Lee	100	52.9	5.1	10.1	5.6	0.7	11.5	5.5	0.0	0.1	
Loudoun	100	70.4	1.7	10.4	0.2	0.0	6.7	2.1	3.5	0.2	
Louisa	100	41.4	39.4	7.2	0.7	0.8	4.0	1.5	0.4	0.1	
Lunenburg	100	48.2	2.6	25.7	2.7	0.9	6.6	5.8	0.0	0.1	
Madison	100	57.0	2.1	13.7	0.6	1.4	7.8	6.2	0.0	0.6	
Mathews	100	66.9	1.5	11.5	2.6	0.0	4.6	4.1	2.1	0.4	
Mecklenburg	100	44.6	4.6	22.3	2.4	1.5	13.6	2.8	0.0	0.0	
Middlesex	100	57.1	1.6	20.8	0.1	0.3	7.7	4.0	0.2	0.3	
Montgomery	100	60.9	1.7	11.1	4.4	1.9	13.1	3.1	0.0	0.0	
Nelson	100	65.6	3.5	10.2	0.1	0.0	5.8	3.0	0.2	0.6	
New Kent	100	64.0	3.5	13.8	0.0	0.0	5.5	2.3	4.3	0.2	
Northampton	100	58.4	2.4	13.4	0.8	0.5	8.8	5.3	0.1	0.1	
Northumberland	100	63.4	1.2	16.7	0.7	0.3	5.8	4.0	0.0	0.3	
Nottoway	100	47.8	4.3	15.5	3.0	0.0	14.3	6.6	2.1	0.1	
Orange	100	62.6	2.1	10.3	3.7	0.5	7.2	3.1	0.0	0.3	
Page	100	53.6	2.5	19.1	3.6	0.0	9.2	0.0	1.0	0.3	
Patrick	100	52.4	2.9	13.2	6.0	0.0	7.4	7.9	0.0	0.1	
Pittsylvania	100	48.7	5.0	14.1	5.4	1.2	7.0	7.9	0.3	0.5	
Powhatan	100	66.4	2.5	12.4	1.0	0.0	5.9	3.7	0.3	1.0	
Prince Edward	100	44.1	2.7	14.0	1.4	3.6	24.0	5.1	0.0	0.5	
Prince George	100	57.3	2.8	15.7	1.1	0.0	4.5	6.1	2.6	0.2	
Prince William	100	67.1	2.5	8.5	0.1	0.0	7.8	4.5	3.5	0.9	
Pulaski	100	47.5	3.3	13.3	11.2	1.3	9.4	5.4	0.0	0.4	
Rappahannock	100	72.0	1.8	9.1	0.0	0.0	4.6	4.6	0.0	0.5	
Richmond	100	46.6	4.1	17	0.4	0.8	20.0	4.9	0.0	0.1	
Roanoke	100	59.9	2.2	11.3	0.9	0.0	6.8	4.3	4.2	2.5	
Rockbridge	100	50.3	2.8	12.2	0.9	0.0	10.7	4.5	3.1	0.2	
Rockingham	100	53.6	1.7	13.5	12.8	1.4	7.9	3.0	0.0	0.6	
Russell	100	34.0	8.2	11.1	10.1	0.1	9.4	6.7	0.0	0.1	
Scott	100	56.0	5.2	6.5	1.9	1.1	11.2	7.0	0.0	1.9	
Shenandoah	100	54.2	2.8	14.5	6.9	0.7	9.7	4.6	0.0	0.1	
Smyth	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	
Southampton	100	50.8	5.3	16.6	4.5	3.9	4.0	7.9	0.9	0.3	
Spotsylvania	100	57.1	1.5	12.3	0.8	0.0	9.9	3.0	3.0	1.6	
Stafford	100	65.1	1.4	11.2	0.1	0.5	6.7	4.5	0.0	0.7	
Surry	100	24.2	67.4	4.0	0.0	0.0	2.7	0.0	0.4	0.0	
Sussex	100	44.0	5.8	20.3	13.1	1.0	7.1	2.3	0.0	0.0	
Tazewell	100	43.0	2.5	16.1	4.2	4.3	17.7	4.0	0.0	0.1	
Warren	100	59.0	1.5	15.7	1.5	0.0	7.1	3.5	4.0	0.0	
Washington	100	48.4	3.5	10.1	9.8	0.0	16.4	5.8	0.0	0.6	
Westmoreland	100	60.8	1.9	14.4	1.3	0.4	6.0	6.6	0.0	0.6	
Wise	100	27.3	1.9	10.1	9.1	2.6	8.4	4.0	0.1	0.8	
Wythe	100	41.3	3.9	12.2	8.2	2.1	16.9	5.6	0.0	0.1	
York	100	54.3	3.7	11.1	1.7	0.4	9.4	0.3	5.3	0.8	
Total counties	100	62.1	2.5	10.9	1.5	0.1	7.7	3.6	4.0	0.4	

DNR - Did not reply.

**Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)**

Locality	Motor										E-911		
	Vehicle License (Decal)	Bank Franchise	Recordation & Wills	Cigarette & Tobacco	Admission	Transient Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	Emergency Telephone	Other			
<b>Counties (continued)</b>													
King George	2.5	0.4	2.7	0.0	0.0	0.6	3.6	0.0	1.3	1.1			
King William	2.2	0.5	2.3	0.0	0.0	0.0	0.0	0.0	1.4	0.0			
Lancaster	1.6	0.1	2.3	0.0	0.0	0.0	0.0	0.0	0.7	0.3			
Lee	1.1	0.5	0.6	0.0	0.0	0.0	0.0	4.0	1.2	1.0			
Loudoun	0.8	0.1	2.6	0.0	0.0	0.8	0.0	0.0	0.6	0.0			
Louisa	1.7	0.0	1.7	0.0	0.0	0.0	0.0	0.0	1.0	0.0			
Lunenburg	3.9	0.0	1.1	0.0	0.0	0.0	0.0	0.0	1.9	0.4			
Madison	3.2	0.4	2.0	0.0	0.0	0.0	2.9	0.0	2.2	0.0			
Mathews	2.5	0.6	1.4	0.0	0.0	0.0	0.0	0.0	1.4	0.4			
Mecklenburg	3.4	0.0	1.7	0.0	0.0	0.1	0.0	0.0	3.1	0.0			
Middlesex	2.6	0.5	2.4	0.0	0.0	0.0	0.0	0.0	1.9	0.4			
Montgomery	1.2	0.1	1.6	0.0	0.0	0.0	0.4	0.0	0.3	0.2			
Nelson	2.0	0.4	2.8	0.0	0.0	1.2	3.2	0.0	1.5	0.0			
New Kent	2.3	0.2	2.4	0.0	0.0	0.0	0.0	0.0	1.4	0.0			
Northampton	1.8	0.0	4.1	0.0	0.0	0.6	2.7	0.0	0.9	0.0			
Northumberland	2.8	1.2	2.3	0.0	0.0	0.0	0.0	0.0	0.9	0.4			
Nottoway	2.9	0.0	1.0	0.0	0.0	0.3	0.0	0.0	1.6	0.4			
Orange	2.3	0.1	3.0	0.0	0.0	0.1	1.5	0.0	1.5	1.5			
Page	2.5	0.0	1.9	0.0	0.0	2.2	1.5	0.0	2.6	0.0			
Patrick	5.2	0.2	1.0	0.0	0.0	0.4	0.0	0.0	2.6	0.7			
Pittsylvania	4.8	0.1	1.1	0.0	0.0	0.0	0.0	0.0	3.3	0.7			
Powhatan	2.9	0.5	1.4	0.0	0.0	0.0	0.0	0.0	1.6	0.3			
Prince Edward	2.5	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.3	0.0			
Prince George	2.8	0.3	1.6	0.0	0.0	0.8	2.1	0.0	1.9	0.0			
Prince William	1.1	0.1	2.8	0.0	0.0	0.5	0.0	0.0	0.5	0.0			
Pulaski	1.6	0.0	0.8	0.0	0.0	1.1	3.5	0.0	0.6	0.5			
Rappahannock	2.0	0.4	2.2	0.0	0.0	0.0	1.7	0.0	1.2	0.0			
Richmond	3.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	1.7	0.1			
Roanoke	1.7	0.6	1.2	0.0	0.1	0.6	2.8	0.0	0.9	0.0			
Rockbridge	2.5	0.4	1.4	0.0	0.0	4.2	5.2	0.0	1.7	0.0			
Rockingham	2.2	0.0	2.1	0.0	0.0	0.2	0.0	0.0	1.0	0.0			
Russell	1.8	0.0	0.5	0.0	0.0	0.0	0.0	13.8	4.2	0.0			
Scott	4.4	0.0	0.9	0.0	0.0	0.1	0.0	0.1	3.7	0.0			
Shenandoah	2.2	0.0	2.3	0.0	0.0	0.3	0.0	0.0	1.7	0.0			
Smyth	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR			
Southampton	2.8	0.0	1.4	0.0	0.0	0.0	0.0	0.0	1.2	0.4			
Spotsylvania	2.0	0.2	3.3	0.0	0.0	0.7	3.6	0.0	1.0	0.1			
Stafford	1.6	0.1	2.9	0.0	0.0	0.7	3.1	0.0	1.0	0.5			
Surry	0.4	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4	0.2			
Sussex	3.1	0.1	0.7	0.0	0.0	0.0	0.0	0.0	1.9	0.8			
Tazewell	1.2	0.2	0.8	0.0	0.0	0.0	0.0	4.3	1.6	0.0			
Warren	2.0	0.0	3.8	0.0	0.0	0.0	0.4	0.0	1.5	0.0			
Washington	2.4	0.1	1.2	0.0	0.0	0.1	0.0	0.0	1.0	0.5			
Westmoreland	3.4	0.1	2.9	0.0	0.0	0.0	0.0	0.0	1.7	0.0			
Wise	0.4	0.0	0.5	0.0	0.0	0.2	0.0	33.8	0.9	0.0			
Wythe	2.0	0.1	1.1	0.0	0.0	0.7	3.5	0.0	1.7	0.5			
York	1.6	0.1	1.7	0.0	0.0	3.6	4.9	0.0	0.9	0.0			
Total counties	1.3	0.3	1.9	0.1	0.0	0.9	0.9	0.4	0.9	0.3			

311 DNR - Did not reply.

**Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)**

Locality	Total	Public			Personal Property	Machinery & Tools	Merchants' Capital	Local Sales & Use	Consumer Utility	Business		
		Real Property	Corp. Property	Service Property						License (BPOL)	Franchise License	
<b>Large towns</b>												
Abingdon	100	26.9	1.1	4.4	0.0	0.1	5.8	2.5	14.3	3.2		
Ashland	100	7.8	0.6	5.8	0.1	0.2	9.9	7.1	10.4	1.7		
Big Stone Gap	100	26.2	1.7	3.6	0.1	0.0	8.6	12.2	10.0	2.1		
Blacksburg	100	28.2	0.8	28.2	0.0	0.0	9.3	12.5	10.9	6.3		
Blackstone	100	20.8	1.0	3.8	0.0	1.4	13.8	0.0	14.6	2.0		
Bluefield	100	23.7	0.8	5.3	0.1	0.8	11.5	4.4	17.3	1.6		
Bridgewater	100	14.7	0.3	7.3	0.0	11.1	9.8	19.5	9.9	2.1		
Chincoteague	100	26.2	0.4	7.7	0.0	0.0	4.4	13.1	5.5	0.0		
Christiansburg	100	16.3	0.4	3.0	0.1	2.5	10.8	9.4	11.6	2.3		
Clifton Forge	100	21.0	2.7	14.8	0.0	0.0	7.6	21.4	10.3	1.4		
Colonial Beach	100	63.5	3.2	0.7	0.0	0.0	6.0	6.5	2.9	3.4		
Culpeper	100	10.8	0.6	10.3	0.0	1.8	14.7	0.8	18.8	2.0		
Dumfries	100	17.3	0.0	0.0	0.0	0.0	21.9	9.3	15.0	2.8		
Farmville	100	9.6	0.6	3.6	0.0	0.0	5.3	10.8	23.4	1.4		
Front Royal	100	21.3	-0.1	5.7	0.0	0.1	12.2	3.8	13.3	4.5		
Herdon	100	38.6	2.2	0.0	0.0	0.0	8.7	10.3	16.1	1.5		
Leesburg	100	39.4	0.6	4.4	0.0	0.0	15.0	8.2	9.5	1.1		
Luray	100	35.3	1.4	3.1	0.0	1.7	8.2	4.2	10.5	3.4		
Marion	100	12.0	0.7	3.1	0.0	1.3	6.3	7.9	18.3	3.0		
Orange	100	21.4	1.2	4.9	0.0	0.3	8.8	22.6	0.5	1.4		
Pulaski	100	26.5	1.1	6.2	0.0	5.2	9.6	15.5	9.5	1.9		
Purcellville	100	37.5	0.5	4.4	0.0	0.1	10.4	7.4	15.1	1.1		
Richlands	100	16.2	1.2	0.0	0.8	0.0	19.0	0.0	24.8	0.0		
Rocky Mount	100	12.3	0.9	4.3	0.0	2.1	5.5	16.8	18.3	1.4		
Smithfield	100	34.0	0.7	7.9	0.0	3.5	6.0	6.5	8.4	2.8		
South Boston	100	19.1	1.0	10.4	0.0	0.0	8.6	14.9	12.3	2.4		
South Hill	100	25.6	2.1	4.9	0.0	4.6	6.1	10.0	11.0	0.7		
Strasburg	100	26.5	1.7	6.2	0.0	15.3	10.4	5.2	5.8	1.7		
Tazewell	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR		
Vienna	100	44.4	0.5	0.0	0.0	0.0	7.6	10.4	12.4	2.8		
Vinton	100	3.1	0.1	5.7	0.0	2.1	28.3	15.8	10.9	6.6		
Warrenton	100	4.4	0.1	7.6	0.0	0.1	7.9	15.9	19.4	2.3		
West Point	100	24.2	0.9	5.6	0.0	52.7	4.1	3.0	2.9	0.2		
Wise	100	15.6	0.6	4.4	0.4	0.0	4.1	6.5	15.2	1.8		
Woodstock	100	21.6	1.2	6.6	0.0	0.1	7.2	5.2	12.2	1.5		
Wytheville	100	9.5	0.5	1.8	0.0	2.5	7.3	6.2	13.8	3.5		
Total large towns	100	26.4	0.9	3.8	0.0	2.5	10.0	9.2	12.7	2.3		
Total, cities, counties, and large towns	100	57.5	2.3	10.1	1.7	0.1	8.4	4.7	5.0	0.6		

DNR - Did not reply.

**Appendix D: Percentage Share of Total Local Taxes from Specific Sources, FY 2005 (continued)**

Locality	Motor										Transient			E-911	
	Vehicle License (Decal)	Bank Franchise	Recordation & Wills	Cigarette & Tobacco	Admission	Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	Emergency Telephone	Other					
<b>Large towns</b>															
Abingdon	1.9	4.8	0.0	0.0	0.0	7.0	27.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ashland	2.9	3.5	0.0	0.0	0.0	11.7	37.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Big Stone Gap	3.4	3.3	0.0	2.1	0.0	0.7	17.3	0.0	0.0	0.0	8.5	0.0	0.0	0.0	0.0
Blacksburg	2.3	2.0	0.0	3.5	0.0	3.4	18.8	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0
Blackstone	4.4	9.2	0.0	0.0	0.0	0.0	27.9	0.0	0.0	0.0	0.0	0.0	0.0	1.1	0.0
Bluefield	1.6	5.1	0.0	4.1	0.0	0.0	22.6	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0
Bridgewater	4.7	4.5	0.0	0.0	0.0	0.0	13.6	0.0	0.0	0.0	0.0	0.0	0.0	2.5	0.0
Chincoteague	3.4	2.0	0.0	0.0	0.0	15.5	19.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0
Christiansburg	3.3	2.3	0.0	4.1	0.0	4.1	28.8	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0
Clifton Forge	5.0	3.6	0.0	1.1	0.0	0.0	11.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colonial Beach	2.5	1.7	0.0	0.0	0.0	1.0	6.3	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0
Culpeper	3.7	3.7	0.0	3.4	0.0	3.5	25.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dumfries	3.1	0.9	0.0	8.5	0.0	3.0	16.4	0.0	0.0	0.0	0.0	0.0	0.0	1.7	0.0
Farmville	1.7	3.2	0.0	0.0	0.0	3.2	31.3	0.0	0.0	5.3	0.0	0.0	0.0	0.5	0.0
Front Royal	5.0	3.6	0.0	0.0	0.0	6.1	24.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Herndon	1.7	1.6	0.0	1.5	0.0	11.2	5.3	0.0	0.0	0.0	0.0	0.0	0.0	1.5	0.0
Leesburg	1.9	1.5	0.0	4.1	0.0	2.7	11.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.0
Luray	2.3	3.5	0.0	0.0	0.0	3.7	20.6	0.0	0.0	0.0	0.0	0.0	0.0	2.2	0.0
Marion	2.6	7.7	0.0	6.8	0.0	2.7	27.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Orange	4.0	4.5	0.0	0.0	0.0	1.4	29.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pulaski	4.1	2.2	0.0	5.2	0.0	0.0	10.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0
Purcellville	3.2	3.6	0.0	4.7	0.0	0.0	11.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Richlands	2.0	10.3	0.0	0.0	0.0	0.0	25.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rocky Mount	3.3	7.0	0.0	0.0	0.0	1.7	26.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Smithfield	2.9	3.7	0.0	3.2	0.0	1.2	17.6	0.0	0.0	0.0	0.0	0.0	0.0	1.3	0.0
South Boston	2.9	3.8	0.0	0.0	0.0	2.6	16.4	0.0	0.0	3.7	0.0	0.0	0.0	1.8	0.0
South Hill	1.3	3.5	0.0	0.0	0.0	5.7	24.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Strasburg	5.2	3.6	0.0	0.0	0.0	0.0	18.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tazewell	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR	DNR
Vienna	1.7	2.7	0.0	2.5	0.0	0.0	14.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vinton	4.1	3.0	0.0	0.0	0.2	0.0	16.8	0.0	0.0	2.0	0.0	0.0	0.0	1.1	0.0
Warrenton	1.6	6.6	0.0	3.9	0.0	3.2	27.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
West Point	1.0	0.9	0.0	0.0	0.0	0.0	3.6	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0
Wise	1.5	4.3	0.0	1.8	0.0	1.3	34.8	0.0	0.0	7.0	0.0	0.0	0.0	0.8	0.0
Woodstock	3.5	5.5	0.0	1.8	0.0	3.4	30.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wytheville	2.1	2.2	0.0	3.2	0.0	12.4	31.4	0.0	0.0	1.9	0.0	0.0	0.0	1.6	0.0
Total large towns	2.5	3.0	0.0	2.4	0.0	4.1	18.7	0.0	0.0	0.6	0.2	0.0	0.0	0.5	0.0
Total, cities, counties, and large towns	1.3	0.4	1.5	0.6	0.1	1.2	2.9	0.3	0.9	0.3	0.3	0.9	0.3	0.3	0.3

DNR - Did not reply.

Source: Derived from Auditor of Public Accounts, Amended Comparative Report of Local Government Revenues and Expenditures, Year ended June 30, 2005 (Richmond, August 2006), Exhibits B and B-2, [http://www.apa.state.va.us/local\\_government/comparative\\_cost.htm](http://www.apa.state.va.us/local_government/comparative_cost.htm) (9/6/2006).